



Frame & Craft

Internal Controls Checklist

Cash

Activity:

QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and Acceptance of Responsibility				
Does the activity have a change fund?	X			\$75. Kept in cash register during duty hours. In safe during off duty hours.
Has the change fund custodian signed documentation for acceptance of the fund?	X			On file with activity manager and CAO
Does the activity have a petty cash fund?	X			Petty cash fund of \$100 used for one time purchases.
Has the petty cash fund custodian signed documentation for acceptance of the fund?	X			On file with activity manager and CAO
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	X			In Safe
Are opened safes attended at all times?	X			When not attended the safe is closed and locked.
Are documents posted showing personnel with access to the safe(s)?	X			List posted on inside of safe door.
Is the number of persons with container access limited to four per AR 600-50?	X			Manager, Recreation Assistant and 1 NAF flex.
Are combinations and/or locks changed annually, when a change in authorized personnel occurs, or security is compromised?	X			When keys are lost or turn over of employees.
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	X			DAR serves this function
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	X			Rectrac
Are pre-numbered forms controlled and accounted for?	X			Rectrac
Are all sales individually rung on cash registers?	X			Rectrac
Are cash registers operated with the drawer closed between sales?	X			Closed after each sale
Is access restricted to the setback and read keys for each cash register?	X			Rectrac
Are overings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?	X			Noted in rectrac

Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?

X

Noted on Rectrac



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Are register readings made by someone other than the register operator?	X			Rectrac
Are register readings made whenever the operator changes duty?		X		Each operator has a separate login ID
Are cash register readings taken only by the activity manager or the manager's designee?	X			Rectrac
Are cash register cumulative readings only cleared at month-end?	X			Rectrac
Are the sales amounts displayed on cash registers visible to customers?	X			Visible at top of register
Are receipts provided to customers?	X			Rectrac – customer gets top copy
EVENT CYCLE 4: Deposit & Reporting Procedures				
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	X			To bank and CAO
Are night deposit bags used for night and weekend deposits?		X		Night deposits not needed.
Are military escorts obtained for all deposits exceeding \$5,000?		X		Have never had that amount of \$\$ on hand.
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	X			Bank deposit slip and Rectrac
Are register tapes retained and submitted to the accounting office with the daily activity report?	X			Rectrac



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EVENT CYCLE 5: Surprise Cash Counts				
Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly?	X			Kept on file Chief FMD and at activity.
Are all funds maintained by the activity counted at the same time?		X		Petty cash is not always counted when surprise cash counts are done.
Are cash receipts on hand included in the cash count?	X			All added up and counted as per form.
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	X			Done when counted
Is the amount of cash counted reconciled to authorization and cash receipt documents?	X			As per form
Does documentation show that all discrepancies were resolved?	X			As per form

I have reviewed this checklist. The controls prescribed are in place and operational except as noted in the remarks.

Patricia P. Stevens 3-29-04
 Activity Manager Signature Date

Ronald D. Finchem
 Reviewing Supervisor Date