Bay Breeze Community Center

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?	✓			
Has the change fund custodian signed documentation for acceptance of the fund?	✓			
Does the activity have a petty cash fund?	✓			
Has the petty cash fund custodian signed documentation for acceptance of the fund?	✓			
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	✓			
Are opened safes attended at all times?	✓			
Are documents posted showing personnel with access to the safe(s)?	✓			
Is the number of persons with container access limited to four per AR 600-50?	✓			
Are combinations and\or locks changed annually, when a change in authorized personnel occurs, or security is compromised?	✓			
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	✓			
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	✓			
Are pre-numbered forms controlled and accounted for?	✓			
Are all sales individually rung on cash registers?	✓			
Are cash registers operated with the drawer closed between sales?	✓			
Is access restricted to the setback and read keys for each cash register?	✓			
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?	✓			
Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	✓			

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Are register readings made by someone other than the register operator?	✓			
Are register readings made whenever the operator changes duty?	✓			
Are cash register readings taken only by the activity manager or the manager's designee?	✓			
Are cash register cumulative readings only cleared at month-end?	✓			
Are the sales amounts displayed on cash registers visible to customers?	✓			
Are receipts provided to customers?	✓			
EVENT CYCLE 4: Deposit & Reporting Procedures				
Are receipts deposited daily, or for small activities whenever cash on hand reaches $200 or weekly?	✓			
Are night deposit bags used for night and weekend deposits?	✓			
Are military escorts obtained for all deposits exceeding $5,000?	✓			
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	✓			
Are register tapes retained and submitted to the accounting office with the daily activity report?	✓			

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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?	✓			
Are all funds maintained by the activity counted at the same time?	✓			
Are cash receipts on hand included in the cash count?	✓			
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	✓			
Is the amount of cash counted reconciled to authorization and cash receipt documents?	✓			
Does documentation show that all discrepancies were resolved?	✓			

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

Activity Manager Signature Date 4-22-04

Reviewing Supervisor Date 26 Apr 04