

**Fort Monroe IMWRF
Internal Controls Checklist
Bar Sales Accountability**

Activity: *Bowling*

	Yes	No	N/A	Remarks
EVENT CYCLE 1: Individual Bar inventories				
Are sales accountability tests performed on every inventory?	x			Performed Daily
Are variances investigated and documented?	x			As necessary, pursued as practicable
Are beginning and ending inventories verified by someone other than the bartender?	x			By Manganer on Duty
Are all items recorded in ink, corrections lined out and initialed?	x			All counts in ink, corrections made as/if necessary
Are bartenders signing inventories, thereby accepting responsibility for the events?	x			initialed, RecTrac balancing responsibility of Manager
EVENT CYCLE 2: Bar Department Inventories				
Are E-O-M inventories of individual bars and storerooms done at the same time?	x			Wall mounted storage.No alternate locations
Are all item counts recorded in ink, corrections lined out and initialed?	x			If necessary
EVENT CYCLE 3: Bar Sales				
Are surprise cash counts performed at least once every 90 days?	x			As need is perceived, at least once per 90 day period regardless
Are cash register keys used to identify sales by category?	x			RecTrac is non-key system.Code access now restricted to Management
Are opening and closing cash register readings taken?	x			RecTrac functions reconciled on a daily basis

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

Walter A. With

 Activity Manager Signature *04/14/04*

 Date

Ronald D. Trullem

 Reviewing Supervisor *14 APR 04*

 Date