



Internal Controls Checklist

Cash

Activity: *Bowling*

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QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and Acceptance of Responsibility				
Does the activity have a change fund?	X			\$140.00 Bowling/ \$160.00 F/B, daily drawers
Has the change fund custodian signed documentation for acceptance of the fund?	X			Walter A. Wikan, manager
Does the activity have a petty cash fund?	X			\$200.00
Has the petty cash fund custodian signed documentation for acceptance of the fund?	X			Walter A. Wikan, manager
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	X			ALL FUNDS LOCKED WHEN NOT IN USE
Are opened safes attended at all times?	X			POLICY IS NO OPEN SAFE
Are documents posted showing personnel with access to the safe(s)?	X			MAINTAINED BY MANAGER
Is the number of persons with container access limited to four per AR 600-50?	X			LIMITED BY MANAGER, CURRENTLY 3 ONLY
Are combinations and/or locks changed annually, when a change in authorized personnel occurs, or security is compromised?	X			COMBINATIONS CHANGED AS NECESSARY OR UNDER TERMINATION ACCESS
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	X			RECTRAC PROVIDES DOCUMENTATION FOR DUAL SIGNATURE PRE AND POST DEPOSIT.
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	X			RECTRAC GENERATES ORDER NUMBER
Are pre-numbered forms controlled and accounted for?	X			BY MANAGER
Are all sales individually rung on cash registers?	X			PER RECTRAC, CASH JOURNAL AND GENERAL LEDGER DISTRIBUTION
Are cash registers operated with the drawer closed between sales?	X			WILL NOT OPERATE WITH OPEN DRAWER
Is access restricted to the setback and read keys for each cash register?	X			RECTRAC CONTROLS BY REBOOT USE ON DATES.
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?	X			REPORTED ON CASH JOURNAL AND DAR REPORT (S). ADJUSTED AS REQUIRED BY MANAGER AND COMMAND CHAIN

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

X

RECTRAC DAR SUPPLIES THIS FUNCTION. ALL DISCREPANCIES PURSUED WHEN PRACTICABLE.



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Are register readings made by someone other than the register operator?	X			GROSS SALES FIGURES NOW RESTRICTED BY MANAGEMENT CODE
Are register readings made whenever the operator changes duty?	X			1 AND 2 CODES FOR SHIFTS
Are cash register readings taken only by the activity manager or the manager's designee?	X			MANGEMENT CODE ONLY
Are cash register cumulative readings only cleared at month-end?		X		RECTRAC STORES CUMULATIVE READING. DAILY RESTART
Are the sales amounts displayed on cash registers visible to customers?	X			AT ALL STATIONS
Are receipts provided to customers?	X			REQUIREMENT
EVENT CYCLE 4: Deposit & Reporting Procedures				
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	X			DAILY
Are night deposit bags used for night and weekend deposits?	X			LOCKED WITH KEYS CONTROLLED
Are military escorts obtained for all deposits exceeding \$5,000?	X			
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	X			SEPARATE LISTING ON DEPOSIT SLIP
Are register tapes retained and submitted to the accounting office with the daily activity report?	X			DAILY DAR SUBMITTED FOR EVALUATION TO THE ACCOUNTING OFFICE.



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EVENT CYCLE 5: Surprise Cash Counts	Yes	No	N/A	
Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly?	X			AS PERCEIVED NEED, ONCE PER 90 DAYS REGARDLESS
Are all funds maintained by the activity counted at the same time?	X			BY MANAGER AND WITNESS. SEPARATE COUNTS TO PREVENT BLENDING OF FUNDS
Are cash receipts on hand included in the cash count?	X			ON CASH JOURNAL REPORTED BY RECTRAC
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	X			ON CASH JOURNAL IN RECTRAC
Is the amount of cash counted reconciled to authorization and cash receipt documents?	X			BY RECTRAC AND MANAGEMENT COUNT
Does documentation show that all discrepancies were resolved?	X			BY JOURNAL AND NOTED TO CHAIN OF COMMAND

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

William A. [Signature] 04/13/04
 Activity Manager Signature Date

Ron [Signature] 13 APR 04
 Reviewing Supervisor Date