



Internal Controls Checklist

Cash

Activity:

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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

Reviewing Supervisor Date