



Internal Controls Checklist

SALES/CHANGE FUND
OPERATIONS

Activity: _____

Question	YES	NO	NA	REMARKS
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 drawer closed between sales				
Is access restricted to the setback and read keys for each register?				
Are over/under-rings noted on register tapes, initialed by supervisor, and adjusted from sales?				
Are cash overages/shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?				

Activity Manager Signature Date

Reviewing Supervisor Date