



Internal Controls Checklist

Cash

Activity: *Outdoor Recreation*

QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and Acceptance of Responsibility				
Does the activity have a change fund?	x			
Has the change fund custodian signed documentation for acceptance of the fund?	x			
Does the activity have a petty cash fund?	x			
Has the petty cash fund custodian signed documentation for acceptance of the fund?	x			
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	x			
Are opened safes attended at all times?	x			
Are documents posted showing personnel with access to the safe(s)?		x		Not yet. Tracey has not been added.
Is the number of persons with container access limited to four per AR 600-50?	x			
Are combinations and/or locks changed annually, when a change in authorized personnel occurs, or security is compromised?	x			
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	x			Recorded on RecTrac DAR
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	x			
Are pre-numbered forms controlled and accounted for?	x			
Are all sales individually rung on cash registers?		x		Limited to one cash register. Currently, three people use one drawer.
Are cash registers operated with the drawer closed between sales?	x			
Is access restricted to the setback and read keys for each cash register?	x			
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?	x			

Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	x			Reported on RecTrac DAR
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Are register readings made by someone other than the register operator?		X		
Are register readings made whenever the operator changes duty?		X		<i>unnecessary due to op. hours</i>
Are cash register readings taken only by the activity manager or the manager's designee?	X			
Are cash register cumulative readings only cleared at month-end?		X		<i>unnecessary due to ^{computer} program</i>
Are the sales amounts displayed on cash registers visible to customers?		X		
Are receipts provided to customers?	X			
EVENT CYCLE 4: Deposit & Reporting Procedures				
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	X			
Are night deposit bags used for night and weekend deposits?		X		<i>unnecessary - have large safe</i>
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			
Are register tapes retained and submitted to the accounting office with the daily activity report?	X			



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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?		X		<i>not quarterly but I'll get on it.</i>
Are all funds maintained by the activity counted at the same time?	X			
Are cash receipts on hand included in the cash count?	X			
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	X			
Is the amount of cash counted reconciled to authorization and cash receipt documents?	X			
Does documentation show that all discrepancies were resolved?	X			

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

Jennifer Pilkinton 9-

 Activity Manager Signature Date

De Ann Pitt 14 Sep 04

 Reviewing Supervisor Date