

Internal Audit Review

Area Audited: Comptroller Quarter Audited: 4th Qtr 2013-2014
1st Qtr 2nd Qtr 2014-2015

Internal Auditor: [Signature] Director/Manager: [Signature]

Date: 3/20/15

Date: 3/24/15

Comments:

Internal Audit – Cafeteria
Fourth Quarter 2013-2014
Thru
Second Quarter 2014-2015
Results & Findings

March 20, 2015

I reviewed samples of the Cafeteria's financial transactions that occurred for the 4th quarter 2013-2014 thru the 2nd quarter of 2014-2015. I have a few comments regarding this review:

1. As always, the records kept by Tammara are neat, organized, and easy to follow.
2. All checks written to continue to have the proper supporting documentation.
3. All bank reconciliations are current, neat, complete, and signed by the preparer.
4. Tammara reviewed with me the inventory and reconciliation of the vending machines that is done with each refill. Her process is very organized and ensures minimal discrepancies. Well done.
5. No areas of concern are noted for this audit review.

I thank Dawn McIntosh for allowing me to work with Tammara and review the Cafeteria's financial records. Please let me know if any further clarification is needed.



Debby Hackenberg
Supervisor, Accounting & Budgeting
Extension 6825

Internal Audit Review

Date:

December

Area Audited:	Sample #4	Sample #5	Sample #6
<u>Code</u>			
Quarter/Year:			
<u>2nd Qtr 14-15</u>			
Deposits selected			
Supporting Documentation			
Signature Verification			
Deposited within 5 days?			
Checks	<i>10189 339.40</i>	<i>10190 20,079.94</i>	<i>10191 110.00</i>
Supporting Documentation		<i>12/5</i>	<i>8/9</i>
Signature Verification	<i>2 signatures</i>	<i>on all checks</i>	<i>Costco</i>
Month End Closing stmts	<i>BS IS</i>	<i>11/8/15 INVOICE</i>	<i>INVOICE</i>
Bank Reconciliation	<i>1</i>	<i>our current</i>	<i>GL entry</i>
Signatures	<i>1</i>	<i>partial 11/8/15</i>	
Dean/Director	<i>ML</i>	<i>from and</i>	
		<i>11/8/15</i>	
		<i>Sign - GL</i>	
General Ledger Transactions selected			
Supporting Documentation			
Signature Verification			
Description Verification			
Notes	<p><i>monthly -</i></p> <p>① <i>MR recon</i></p> <p>② <i>MR recon</i></p> <p>③ <i>SL & GL - bookstore - inventory to sales GL</i></p> <p>④ <i>Bot A GLS</i></p> <p>⑤ <i>merchandise GL</i></p>		

Reviewed

In-depth recalculations & Inventory
of vending machine

- Vending machine recalculations
each item per vending machine
- # Starting by Item
- # Ending by Item
- # Sold Items
- Amount Collected
- Restocked to

\$ Collected = should closely (within cents or few \$)
Match Items Sold.