

# CASHIER ACCOUNT AUDIT NOAA

|                 |                     |                     |
|-----------------|---------------------|---------------------|
| BUREAU—LOCATION | PREVIOUS AUDIT DATE | AUDITOR (Signature) |
| CASHIER'S NAME  | CURRENT AUDIT DATE  | TITLE               |

| ITEM No. | ITEM  | YES | NO |
|----------|---|-----|----|
| 1.       | Has the cashier been properly designated using Form OF-211?   |     |    |
| 2.       | Does the cashier have a current Treasury <i>Manual of Procedures and Instructions for Cashiers</i> ?  |     |    |
| 3.       | Does the cashier have access to adequate safekeeping facilities?  |     |    |
| 4.       | Does the cashier keep the key or combination to safekeeping facilities under exclusive control?   |     |    |
| 5.       | Are separate safekeeping facilities provided for alternates and subcashiers?  |     |    |
| 6.       | Is the combination to the safe changed annually, when there is a change of cashier or when the combination has been compromised?                                    |     |    |
| 7.       | Does the cashier keep Imprest Funds separate from personal or other Government funds?   |     |    |
| 8.       | Are cash verifications made at least once each calendar quarter?  |     |    |
| 9.       | Are all subvouchers, invoices, or receipts and their copies marked "paid" immediately upon payment?   |     |    |
| 10.      | Does the cashier verify signatures against Form SEC-230 (or equivalent) when payments are made from the fund for the procurement of goods and services?             |     |    |
| 11.      | Are accountability reports submitted on schedule?   |     |    |
| 12.      | Are advances made for only authorized purposes?   |     |    |
| 13.      | Are cash advances for procurement supported by payment receipts or the unused cash returned within 5 working days from the date the advance was issued?             |     |    |
| 14.      | Are interim receipts for cash advances secured on SF-1165 and properly recorded for cash advanced to employees?   |     |    |
| 15.      | Does the class D cashier keep a record of advances for change making purposes current?  |     |    |
| 16.      | Are controls in place to prevent duplicating cash purchases?  |     |    |
| 17.      | Do controls prevent the fund from being used for transactions that can be made via Government issued travel cards, bankcards, travelers checks, or purchase orders? |     |    |
| 18.      | Have recommendations stated in previous audit reports been satisfactorily implemented?  |     |    |
| 19.      | Are all other observed Imprest Fund practices satisfactory?   |     |    |
| 20.      | Is the amount of the cashier's advance reasonable compared with the volume of business?   |     |    |
| 21.      | Based on the audit findings, the costs and savings in using the account, should the Imprest Fund account be continued?  |     |    |

**SEE INSTRUCTIONS ON REVERSE SIDE**

## INSTRUCTIONS

Use this form to record the cashier account audit. An unannounced audit of each imprest fund account must be made at least annually in accordance with *Department of Commerce's Cash Management Policies and Procedures Handbook*.

1. Verify the imprest fund account on Form CD-423, Imprest Fund Verification form and attach it to this audit.
2. Check appropriate "Yes" and "No" columns.
3. Provide remarks for items checked "No."
4. Cross reference comments to item numbers. Use space below or attach additional sheets as necessary.

## REMARKS: