

11-09 APPENDIX C

IMPREST FUND ANNUAL AUDIT AND QUESTIONNAIRE

Imprest Fund # _____ Authorized Fund Level: \$ _____

Cashier: _____ Telephone: _____

Location: _____

Date: _____ Interviewed by: _____

PURPOSE: This questionnaire serves as documentation to support the annual audit of the Imprest Fund. At the request of the _____ Operations Branch, Accounting Operations Division, the responsible person will interview the cashier, complete and sign the questionnaire.

The completed questionnaire should be sent to the _____ Operations Branch, Accounting Operations Division along with the Imprest Fund Quarterly Verification form CD-423.

PROCEDURES:

Close the imprest fund (also alternate and sub cashiers) during cash verifications to prevent cash withdrawals and deposits or alterations of the records.

In the presence of the responsible imprest fund cashier, and when possible a third party witness, inventory all cash and documentation and complete this questionnaire. Have the cashier and the third party sign the Imprest Fund Verification form CD-423.

Determine the location of safes and metal cash boxes, which contain cash and receipts accountable to the Imprest Fund Cashier.

Cash locations: _____

Ascertain the identity of any alternate or sub cashiers. Obtain and attach copies of their delegations.

Alternate: _____
Alternate: _____
Sub cashier: _____
Sub cashier: _____

Take immediate measures to complete the questionnaire for the alternates and sub cashier's funds, if applicable.

PART ONE

Information to be provided by the Cashier:

FUND BALANCE

YES NO N/A

Objective: Determine if the fund advance is excessive for the current fund usage.

1. Are replenishment checks held until cash is needed?
2. Are replenishment checks held uncashed more than 90 days?

SAFEKEEPING FACILITIES AND PRACTICES

YES NO N/A

Objective: To evaluate the adequacy of physical safeguards and practices used to protect imprest funds.

1. Is the cashier located in an area, which afford security for the assigned fund? If no, explain.
2. Is a metal cash box with combination lock or key arrangement provided for each cashier?
3. Are funds of \$300 or more kept in a locked cash box and stored in a U.S. Government approved safe with a 3-tumbler combination lock?
4. Are funds of less than \$300 stored in a file cabinet with a bar and combination lock?
5. Does the cashier personally set the combination when it is changed?
6. Has the safe combination and duplicate cash box key been placed in a sealed, signed and dated envelope and given to the designated security officer?

YES NO N/A

7. Has the combination to the safe been changed?
- a. Annually,
 - b. When there is a change in cashier,
 - c. When the combination has been compromised,
 - d. When it was necessary to access the fund in the unforeseen absence of the cashier,
 - e. On what date was the safe combination last changed?

Cashier's safe

Alternative safe

Sub cashier's safe

8. Does each cashier, alternate, or sub-cashier work from a separate cash box and/or safe drawer?
9. Are paid but unreimbursed sub vouchers, interim receipts for cash, and copies of replenishment vouchers in transit treated as equivalents of cash and safeguarded as such until replenishment is received to support the accountability of the cashier?
10. Are the funds stored in a safe when not in use?
11. Are the telephone numbers of the servicing finance branch and local police posted in the cashier's office?

PROCEDURES AND GUIDELINES:

YES NO N/A

Objective: To determine if the cashier has the current imprest fund regulations and guidelines .

1. Does the cashier have a copy of:
- a. DOC Cash Management Policies and Procedures Handbook, Chapter 6, *Cash Held Outside Treasury*

YES NO N/A

b. Department of Treasury, *Manual of Procedures and Instructions for Cashiers*, (Cashier's Manual)

2. Is the cashier aware of policies concerning allowable and prohibited purchases and proper purchase and payment methods (Bankcard, convenience checks, purchase order, etc.)?

YES NO N/A

INTERNAL CONTROLS:

Objective: To evaluate the adequacy of procedures and controls used to operate and account for imprest funds.

1. Does the cashier have a current OF-211, "*Request for Change or Establishment of Imprest Fund*" on file for the principal and alternate cashier?
2. Does the cashier:
 - a. Approve purchases,
 - b. Maintain or control any inventories or inventory records,
 - c. Authorize or handle the receipt or shipment of goods and/or services.
3. Are imprest funds commingled with personal or unofficial funds?
4. Does the cashier ensure that only NOAA employees are using the imprest fund?
5. Are uncashed reimbursement checks drawn to the proper cashier?
6. Are interim receipts for cash supported by a copy of the authorization for purchase?
7. Are interim receipts for cash outstanding for more than 5 days?
8. At a minimum, does the cashier submit replenishment vouchers or accountability reports to the servicing finance branch monthly?

YES NO N/A

9. Does the cashier retain copies of sub vouchers until the reimbursement check is received?
10. Does the cashier serially number all sub vouchers in the order of payment?
11. If travel advances are issued through the fund, does the cashier verify there is a justification on Form CD-369, "Application for Advances of Funds? Cash travel advances should only be given from the imprest fund under extreme emergency cases.
12. Is the imprest fund being used to cash checks?

PART TWO

Information to be provided by the Fund Manager or Cashier's Supervisor:

Certifying Officer _____ Telephone _____

Signature: _____ Date _____

FUND MANAGEMENT:

YES NO N/A

Objective: To evaluate the management of the fund by the cashier's supervisor or fund manager.

1. Does anyone besides the cashier have access to the combination of the safe or key to the cash box? If yes, explain.
2. Does the office have proper procedures in place for transferring the fund to others during temporary absences of the principal cashier?
3. Are the fund's needs and activities being monitored on an on-going basis?
4. Is the fund at the appropriate fund level in relation to the activity of the fund?
5. Is the cashier allowed an "uninterrupted" time to balance the fund?
6. As personnel changes occur and as delegations change, do you provide the updates to the list of employees who have been delegated authority to authorize procurement of goods and/or services and to approve payments from the imprest fund?
7. As part of your oversight responsibilities, do you review the SF-1129 reimbursement voucher for:
 - a. The cashier's accountability,
 - b. To ensure disbursements are proper,

YES NO N/A

- c. Any type overs or other alterations on authorized documents, invoices or receipts.
- 8. As the fund manager, do you maintain copies of the cashier reference materials?
- 9. Has the cashier received proper training?
- 10. Do you feel the cashier understands his/her responsibilities?
- 11. Are independent cash verifications done quarterly?
- 12. Are the quarterly cash verifications unannounced?