

### CASHIER ACCOUNT AUDIT

AGENCY LOCATION	PREVIOUS AUDIT DATE	AUDITOR <i>(Signature)</i>
CASHIER	CURRENT AUDIT DATE	TITLE

#### INSTRUCTIONS

1. Verify the Imprest Fund Account on Form AD-358 and attach it to this audit.
2. Check appropriate "Yes" and "No" columns.
3. Under "Remarks" explain findings for items checked "No". Cross reference comments to item numbers. Attach additional sheets as necessary.

ITEM NO.	ITEM	YES	NO
1.	Has the cashier been properly designated?		
2.	Does the cashier have a current Treasury's Manual of Procedures and Instructions for cashiers, and other essential instructions?		
3.	Is the cashier provided with adequate safe keeping facilities?		
4.	Does the cashier keep the key or combination to the safe keeping facility under strict personal control?		
5.	Does the cashier insure that the imprest fund is not commingled with other official or semi-official funds or with personal funds?		
6.	Is access to the imprest fund restricted to the cashier or his alternate?		
7.	Are cash verifications completed according to frequency requirements? (See 7 AR 64.)		
8.	Is the cashier's payment record (when required to be maintained by the agency) properly and currently maintained?		
9.	Does the payment record referred to in item 8, and reimbursement vouchers since previous audit agree?		
10.	Are advances made only for authorized purposes?		
11.	When cash is advanced for procurement, are payment receipts or unused cash returned within the number of working days prescribed in paragraph 0702 of the Treasury Cashier's Manual?		
12.	Are receipts secured on SF-1165 and properly recorded for cash advanced to other employees?		
13.	Is the cashier's record of advances for change-making purposes current?		
14.	Except for C.O.D. transactions, are goods delivered and services received checked for compliance with specifications before payment is made?		
15.	Are time discounts offered on cash purchases comparable to those secured by purchase order procedure?		
16.	Do controls prevent duplication of cash purchases and purchase orders?		
17.	Do controls insure that goods paid for in cash are not returned for personal credit?		
18.	Are purchases made within delegated purchasing authorities?		
19.	Do controls prevent the using of the fund to avoid required procurement practices?		
20.	Are travel vouchers properly approved prior to cash payment?		
21.	Does the support for each disbursement meet the requirements of paragraph 0705 of the Treasury Cashier's Manual?		
22.	Do signatures on cash receipts appear to be bonafide?		
23.	Are all other observed Imprest Fund practices satisfactory?		
24.	Are disbursements on hand at the end of the month reported as obligations?		
25.	Is the amount of the cashier's advance reasonable compared with the volume of business?		
26.	On the basis of the audit findings and considering all costs and savings in using the account, should the Imprest Fund account be continued?		

REMARKS: (Use reverse if necessary)