Internal Audit Review

Area Audited: Carfelina	_ Quarter Audited: 4th	ON 2013-2014 214 gar 2014-2019
Internal Auditor: CONCLO ACCOMMON	/Director/Manager:	Zindania -
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 4^{th} quarter 2013-2014 thru the 2^{nd} 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

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Extension 6825

Internal Audit Review

Date:	Dogwest -						
Area Audited:	Sample #4	Sample #5	Sample #6				
Quarter/Year:							
Deposits selected							
Supporting							
Documentation							
Signature Verification			11,000				
Deposited within 5 days?	30/60/22/99	WA Care	Castra				
Checks	10199 739.40	1690 2009.94	1091 110.00				
Supporting Documentation		Z f	8 - G				
Signature Verification	2 519 NOSULES	GO 422 342 C					
Month End Closing stmts	8635	11818 INVOCE	Costeo modera				
Bank Reconciliation			OL ENAM Y				
Signatures	- Marie Carlos	LIGHT ON A					
Dean/Director MQ		The state of the s					
General Ledger	Among	Stabe Ch					
Transactions selected							
Supporting		MANUEL STATE OF THE STATE OF TH					
Documentation							
Signature Verification							
Description Verification							
Notes Merican							
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LANCASTER VENDING MACHINE INVENTORY/BALANCE SHEET

)W	ITEM	COST EACH	START NUMBER	END NUMBER	NUMBER SOLD	AMOUNT TO BE COLLECTED	RESTOCKED TO
1	INDEX CARD	\$1.00	3	2	1	\$1.00	2
1	SCANTRON	\$1.75	30	20	10	\$17.50	30
2	LIQUID PENCIL	\$3.60	1	1	0	\$0.00	1
2	7 MM ICY	\$2.10	6	4	2	\$4.20	4
2	7MM LEAD REFILL	\$1.10	5	5	0	\$0.00	5
2	5MM ICY	\$2.10	3	3	0	\$0.00	3
2	5MM LEAD REFILL	\$1.10	6	6	0	\$0.00	6
2	CLIC ERASER	\$2.50	5	4	1	\$2.50	4
2	RSVP BLUE	\$1.10	5	5	0	\$0.00	5
2	RSVP BLACK	\$1.10	4	3	1	\$1.10	3
2	RSVP RED	\$1.10	4	4	0	\$0.00	4
2	MLP2 .9MM PENCIL	\$2.10	6	3	3	\$6.30	3
3	POST IT NOTE	\$3.95	1	1	0	\$0.00	1
3	TYLENOL	\$1.50	3	2	1	\$1.50	2
3	HERSEY	\$1.25	9	7	2	\$2.50	7
3	POP TARTS	\$1.00	8	0	8	\$8.00	10
3	WHITEOUT	\$3.80	0	0	0	\$0.00	0
4	SOURPATCH	\$1.25	6	0	6	\$7.50	6
4	CRUNCH	\$1.25	7	5	2	\$2.50	5
4	HOT TAMALES	\$1.25	0	0	0	\$0.00	6
4	M&M S	\$1.25	5	0	5	\$6.25	4
4	CARMEX	\$2.50	2	2	0	\$0.00	2
4	PEPTO BISMO	\$2.20	2	2	0	\$0.00	2
5	SCANTRON	\$1.75	30	1	29	\$50.75	30
5	MOTRIN	\$2.20	3	3	0	\$0.00	3
5	DAQUIL	\$2.20	3	2	1	\$2.20	2
5	SCANTRON	\$1.75	30	0	30	\$52.50	30
6	GREEN BOOKS	\$0.75	44	0	44	\$33.00	30
6	CALCULATORS	\$3.55	0	0	0	\$0.00	0
6	GREEN BOOKS	\$0.75	44	10	34	\$25.50	30
TOTAL	<u></u>					\$224.80	
COLLECTE)					\$0.00	THE PROPERTY OF THE PROPERTY O
DIFFERENC	E					\$224.80	
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NOTES: 32 scantron 50Green books- 3 click eraser- 6 .7mm pencil 0-MLP .9mm 0 .5 mm Pencil, 0 RSVP Red, 0 RSVP Blue, 3 RSVP Black 6 .7mm lead refill, 0 .5mm lead refill

Fives/Tens	Singles	Dollar Coin	Quarters	Dimes	Nickels	Pennies	Total	
100.00	179.00		10.25	1.90	1.50		292.65	
							-65	\$ Coin
							227.65	Pay in

formula

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* Starting by Jan

AMOUNT COMPETERS

\$ CHELOTED = Should carried (when any on funt)