

INTERNAL CONTROL

RULE: Duties are incompatible if a single person can perpetrate and conceal errors and irregularities in the course of performing day-to-day activities.

AUTHORITY

1. Is there an established schedule of charges?
2. How is it authorized?
3. Is authorization in writing?
4. Are changes waived, under what circumstances and whose authority?

CUSTODY

1. Is there a check log?
2. Who collects funds and receipts for them?
3. Who deposits money collected?

ACCOUNTING

1. Who maintains the accounting records for the department?
2. Are statements sent out to customers?
3. Are the receipts verified with the Business Office Deposit daily?