

Appendix G – General Recordkeeping Requirements for Departments continued**Checklist for Review of Departments**

The following checklist may be used for reviewing departments that receive and/or disburse cash.

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date? Last Recorded Deposit: Date <u>5/30/25</u> Amount <u>\$290.95</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the appropriate official?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? Last Recorded Check: # <u>3112</u> Date <u>5/30/25</u> Amount <u>\$4,350</u>	<input type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

N/A

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<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>																		
Are bank accounts reconciled? By Whom? <u>ANN MARIE GRANTIN</u> How Often? <u>MONTHLY</u> Who Reviews/Verifies Them? <u>JOHN D.L. BERTO (MAYOR)</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>																		
Is the bank reconciliation performed timely after the bank statement is received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>																		
<table border="1"> <thead> <tr> <th colspan="3"><u>Last Bank Reconciliation for Each Bank Account</u></th></tr> <tr> <th><u>Bank Account</u></th><th><u>Date Performed</u></th><th><u>Month Ending</u></th></tr> </thead> <tbody> <tr> <td><u>NOT LISTED ON</u></td><td><u>JUNE 2025</u></td><td><u>MAY 31, 2024</u></td></tr> <tr> <td><u>WEBSITE DUE</u></td><td></td><td></td></tr> <tr> <td><u>TO POTENTIAL</u></td><td></td><td></td></tr> <tr> <td><u>FRAUD</u></td><td></td><td></td></tr> </tbody> </table>	<u>Last Bank Reconciliation for Each Bank Account</u>			<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>	<u>NOT LISTED ON</u>	<u>JUNE 2025</u>	<u>MAY 31, 2024</u>	<u>WEBSITE DUE</u>			<u>TO POTENTIAL</u>			<u>FRAUD</u>				
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Are reconciliations documented and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>																		
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>																		

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect deposits (held in department bank accounts) that exceed FDIC insurance protection, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the department owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does accountability agree with bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts for the year comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
Are monthly reports and payments to the chief fiscal officer timely?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do amounts reported agree with summarized cash receipt and disbursement books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Other Concerns</u> (if applicable)	<u>YES</u>	<u>NO</u>
Are receivable control accounts maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Comments and Conclusions

AS USUAL, ANN MARIE DOES AN INCREDIBLE JOB.
ALL LOGS ARE SPOTLESS!

[Signature]