CASH CONTROLS
Change Funds

Activity _____ Preparer _____

Fund assigned to _____ Date _____

1. The following questions will be answered during a Change Fund verification. The questions are to review to what extent the activity is safe guarding/controlling the MCCS funds in its possession.

2. All checks found in any fund shall either be immediately deposited in the bank or retained by the person conducting the review: and listed for later verification that they were deposited. These steps are necessary to establish the validity of checks in the possession of cashiers.
   Was there any deviation from this procedure? Yes ☐ No ☐
   If YES explain: _____

3. All cash and cash items should be recorded as they are being counted. Review all checks for date, amount, payee, and drawer. Investigate all checks representing large amounts or unusual drawers and all checks payable to cash instead of to MCCS, review these items to confirm that the drawer has recorded the sponsor's name, rank, social security number, military organization and duty telephone number on the check. IN some instances, this information will be printed on the face of the check.
   Did the reviews indicate that further investigation actions are necessary? Yes ☐ No ☐
   If YES explain: _____
   Are checks endorsed (franked, stamped, handwritten) so that returned checks can be later traced to the activity? Yes ☐ No ☐

4. Does written authorization for the fund exist? Yes ☐ No ☐
   All change funds which have not been issued to cashiers should be counted to determine that the money on hand and signed receipts agree with the amount authorized. The amount and reason for any differences should be recorded.
   Comments: _____
   Change funds must be issued to cashiers using MCCS Form 407 or Tape from the EPOS system. This receipt/tape will be kept in the safe until funds are returned. Is form/tape used? Yes ☐ No ☐
   If NO are all funds placed in register drawer? Yes ☐ No ☐

5. Are surprise counts made by directorate divisional personnel (not Cash Couriers) of cash receipts and change funds in the custody of each cashier during the cashier shift, at least once a quarter? Yes ☐ No ☐
   Date of last count _____

6. Are safe logs used? Yes ☐ No ☐
   IF NO does only one person have access to fund? Yes ☐ No ☐

7. Are cash funds properly safeguarded against loss and theft? Yes ☐ No ☐
   Safe ☐ Lock box ☐

8. Is each custodian of funds provided with a safe or a locked compartment within the safe to which only he or she has access? Yes ☐ No ☐

9. Are safe combinations known only to the custodian of the funds within each safe? Yes ☐ No ☐
   How many have combination to safe or keys to lock box? _____

10. Are safe combinations changed upon personnel changes who have safe access? Yes ☐ No ☐
    If NO, last time combination was changed _____

11. Are all funds kept locked in a safe when not under personal surveillance of the person charged with their safekeeping? Yes ☐ No ☐

12. Are personal funds or securities ever stored in a custodian's safe? Yes ☐ No ☐

13. Are replenishment checks made payable to the "Change fund custodian" in his/her name? Yes ☐ No ☐

14. Are the amounts of the Change Fund reasonable and adequate to satisfy needs? Yes ☐ No ☐
    If NO explain: _____