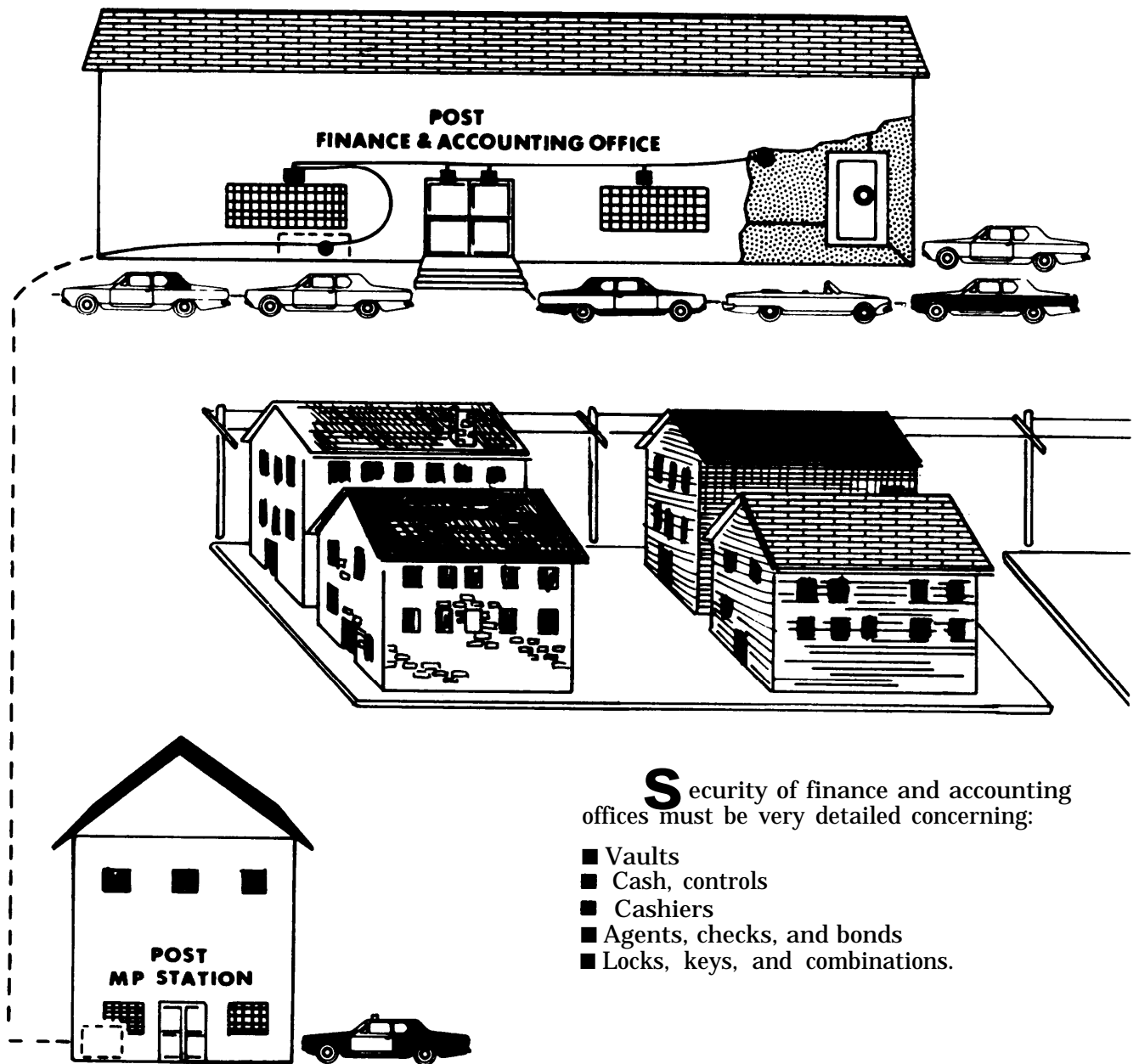


# Finance and Accounting Office



The following questions concern the operation of your finance and accounting office and should be answerable in the affirmative. They are guidelines to assist you in determining adequacy of security. These questions are not all-inclusive. Reference to applicable AR 37-103 and other directives is essential to insure a comprehensive security program for your finance and accounting office (FAO also can mean finance and accounting officer).

## **M-1 Overview**

**a.** Are there adequate facilities for storing and safeguarding public funds and documents?

(1) Do railings or counters exist to prevent unauthorized entry to the working areas?

(2) Are windows used for exchange of money constructed to prevent individuals outside the windows from reaching funds inside?

(3) Are entry controls to vaults and safes adequate and stringently enforced?

(4) Are the combinations of vaults and safes changed at least every six months and upon the departure/transfer of personnel with knowledge of the combinations?

**b.** Are procedures established to provide two disinterested individuals to witness the opening of either the cashier's or FAO's safe when the FAO or cashier are not present?

(1) Is there a requirement for disinterested persons to sign affidavits as to the contents of the safe at the time of opening?

(2) When vaults or safes are opened, does the person using the combination protect the dial from observation?

## **M-2 Cash Controls**

These questions cover general considerations for cash control:

**a.** Is an amount in excess of current disbursing needs promptly deposited to the credit of the Treasurer of the United States?

**b.** During temporary absence of a clerk(s), is either a drawer with a key lock, or field/similar safe, provided for safeguarding funds and vouchers?

**c.** If possession of funds is allowed for moral than one employee, is each individual provided a separate and secure receptacle for these monies?

**d.** Is there a procedure for unannounced verification of cash on hand? Do current records indicate that these verifications are being made on a quarterly basis?

**e.** Has authority to keep a specific amount of cash on hand been approved by the major command?

## **M-3 Cashier(s)**

- Is each provided with a separate working space?

- Is there a properly enclosed cage or room with a window for paying and receiving?

- Is positive identification of the payee made prior to each cash payment?

- Is each provided a list of AWOL personnel, soldiers reported as receiving several casual payments, and imposters seeking entitlements to authorized individuals?

- Is each furnished a current list of lost or stolen personal financial records (PFR)? (changed in 1971)

- Are receipts taken for all entrusted funds?

- Are receipts given for all funds returned or valid vouchers accepted?

- Is a detailed record maintained of daily settlement with the disbursing officer (or the deputy)?

- If a weapon is furnished, is the cashier qualified in its use? (Arming is not mandatory.)

## **M-4 Class A Agents**

- Instructed in writing on their duties and responsibilities? (Required by AR 37-103.)
- Promptly account for finds?

## **M-5 Blank Checks And Savings Bonds**

### **a. Initial Delivery to FAO.**

(1) Upon receipt of shipments, are the cartons examined and the serial numbers checked?

(2) Are cartons bearing evidence of tampering, opened, and checks counted individually?

### **b. In Current Use.**

(1) Prior to use, are they kept under lock and key in the safe of the FAO (or the deputy)?

(2) Does the FAO (or deputy) inspect blank checks and bonds at the start and end of each day's business to determine if any have been extracted?

(3) Does the FAO (or the deputy) maintain a daily record of the number released, written, and returned for safekeeping?

(4) When voided or spoiled, are they properly marked and reported? Are such items properly safeguarded?

(5) Are there proper controls for mailing and/or delivering checks and savings bonds to prevent loss?

(a) Are internal office procedures established to provide controls on all undeliv-

ered and returned checks and savings bonds?

(b) Is there a central point for their receipt, holding, and final disposition?

(c) Is responsibility charged to a specific individual?

## **M-6 Locks, Keys, And Combinations**

□ Are keys to the locking devices of the meter and protection unit of check signing machines kept in the custody of the FAO (or deputy) at all times?

□ Does the FAO (or deputy) keep a current list published of personnel authorized keys to the office?

□ Is the cashier the only person with keys and combinations to the cashier's safe and cash drawer?

□ Has the cashier sealed one key to and/or the combination of the safe in an envelope?

□ Has he or she suitably marked the envelope so that its unauthorized opening maybe detected?

□ Is the envelope secured in the safe of the FAO?

□ Is the combination to the FAO's vault or safe known only by the FAO?

□ Has a copy of the combination been sealed in an envelope suitably marked to detect unauthorized openings **and placed in the possession of the installation commander for use in an emergency?** Is the envelope marked to reflect that it will be opened only in emergencies and with specific consent of the installation commander, his alternate or equivalent of Chief of Staff; and that two disinterested officers will inventory and witness the contents of the vault safe?