

## APPENDIX

### Internal Control Questionnaire

#### Audit Area: Cash Mailroom Cash and Check Receipts

Client \_\_\_\_\_ Balance Sheet Date \_\_\_\_\_

#### Step 1: Build Rapport and Establish Baseline Behavior

Interviewee \_\_\_\_\_ Title/Position \_\_\_\_\_

Length of Time Employed by Client \_\_\_\_\_ Length of Time Employed in Current Position \_\_\_\_\_

Name/Title of Immediate Supervisor \_\_\_\_\_

Search for common interests: hobbies, sports teams, civic/charitable organizations, etc. \_\_\_\_\_

#### Step 2: Evaluate Posture and Demeanor (Circle one)

Truthful    +1                      Not Sure    0                      Deceptive    -1

#### Step 3: Relevant (R), Comparison (C) and Projective Questions (P)

##### Cash and Check Receipts – Mail Room Procedures

	Question	Answer	Verbal Score	Non-Verbal Score	Overall Question Score
1.	Do you always open and count the daily mail receipts with another mailroom employee? <b>(R)</b>	Y / N			
2.	Do you and another employee always prepare daily control sheets of cash and checks received? <b>(R)</b>	Y / N			
3.	What would you do if the person with whom you count cash insisted that receipts should not be locked up when taking a lunch break? <b>(P)</b>				
	<i>Detailed Answer:</i>				
	Question	Answer	Verbal Score	Non-Verbal Score	Overall Question Score
4.	Do you immediately stamp a restrictive endorsement on each check received? <b>(R)</b>	Y / N			
5.	Are receipts and control sheets forwarded to the cashier daily in a tamper-proof bag? <b>(R)</b>	Y / N			
6.	Have you ever not followed a required procedure because it seemed unnecessary? <b>(C)</b>	Y / N			
7.	Does the mailroom forward a copy of all daily control sheets to the accounting department? <b>(R)</b>	Y / N			
8.	What would you do if asked by the accounting department to assist with the recording of cash receipts in the books? <b>(P)</b>				

	<i>Detailed Answer:</i>				
9.	Does the mailroom retain a copy of all daily control sheets? <b>(R)</b>	Y / N			
10.	Does the mailroom have a safe or locking cash drawer? <b>(R)</b>	Y / N			
11.	Is access to a safe or locking cash drawer restricted to a small number of individuals? <b>(R)</b>	Y / N			
12.	Do you store daily receipts and control sheets in a secure location when unattended? <b>(R)</b>	Y / N			
13.	What would you do if you discovered that a mailroom co-worker was working with the cashier to use receipts for personal use? <b>(P)</b>				
	<i>Detailed Answer:</i>				
14.	Do you have access to the accounting department records? <b>(R)</b>	Y / N			
15.	Do you prepare or have access to bank reconciliations? <b>(R)</b>	Y / N			
16.	Do you accompany the cashier when making daily bank deposits? <b>(R)</b>	Y / N			
17.	Have you ever knowingly broken a company policy? <b>(C)</b>	Y / N			
18.	Do you have access to the original or duplicate bank deposit slips? <b>(R)</b>	Y / N			
19.	Do you compare bank deposit slips with daily control sheets and reductions to the accounts receivable ledger? <b>(R)</b>	Y / N			
20.	What would you do if the cashier asked you to assist with preparing bank deposit slips? <b>(P)</b>				
	<i>Detailed Answer:</i>				
			Verbal Score	Non-Verbal Score	Overall Question Score
21.	Are you routinely made aware of policies and procedures regarding daily receipts? <b>(R)</b>	Y / N			
	Total Score				

**Conclusions:**

**Internal Control –**

**Truthfulness of Interviewee –**