|  |  |  |  |
| --- | --- | --- | --- |
| Question | Yes | No | Comments |
| Control Activities |  |  |  |
| 1. Do cashiers have their own unique username and password to access registers? | Yes |  | Cashiers are supplied with a username and password when hired. |
| 1. Are there any policies for cashiers completing transactions for other employees? | Yes |  | Employee transactions are to be completed at customer service and any transaction over $50 requires a key turn by a manager. |
| 1. Are there controls put in place for price overrides?   3.1 Does a price override report print on a daily basis? | Yes  Yes |  | Any price override that is over 10% of the value of the item is automatically required a key turn by a front end supervisor or manager.  Price override reports are printed each morning and reviewed by the inventory control associate and pricing issues or signing issues are resolved. |
| 1. Are there controls put in place for the use of coupons?   4.1 Does a coupon scanning report print on a daily basis? | Yes  Yes |  | Coupons are to be scanned and the system does not allow more than one coupon to be scanned per item.  Inventory control associate reviews coupon scanning report. There is a coupon key that can be pressed to accommodate customers but the usage of coupon key is monitored. The employee’s unique username will appear on report and show how many times the coupon key was pressed. |
| 1. Is there a limit to how much money a cashier can return to a customer? | Yes |  | Yes, the POS system automatically requires a key turn over cashiers allowed dollar amount. Returns over $100 and between $500 are allowed a key turn by the front end supervisor. Returns over $500 require a key turn by a manager. |
| 1. Are the drawers reconciled more than once a day? |  | No | The drawers are only reconciled at the end of the day. |
| 1. Does the cashier reconcile their own drawer? | Yes |  | The front end supervisor that reconciles all of the drawers also works as cashier that evening and reconciles their own drawer. |
| 1. Does more than one employee complete the deposit? | Yes |  | Deposit is initially counted by front end supervisor and then verified by the manager on duty. |
| 1. Is the deposit taken to the bank by an employee? |  | No | Brinks comes to the store and takes the deposit to the bank in an armored vehicle. |
| 1. Is the safe reconciled on a daily basis? | Yes |  | Yes, the safe is reconciled on a daily basis by front end supervisor and manager on duty. |
| Question | Yes | No | Comments |
| Information systems and communications |  |  |  |
| 1. Do reports print out on a daily basis? | Yes |  | Daily sales report, price override report, and coupon scanning report print every morning. These reports are also assessable by the JDA system by district managers, store managers, and inventory control associate. |
| 1. Is there backup for power outages? | Yes |  | The stores have generators. |
| 1. Is the information technology system up to date in regards to industry standards? | Yes |  | Information technology system is able to transmit information from stores to corporate level for financial reporting purposes and consideration. |