



4061
01 Aug 2020

MEMORANDUM

From: Auditor Name and Rank
AUDITOR'S UNIT

To: COMMAND

Subj: ANNUAL DINING FACILITY AUDIT REPORT PVA

Ref: (a) Food Service Manual, COMDTINST M4061.5 (series)

1. An annual audit of CGC XXXX was conducted on 31 July 2020 per reference (a), and the results are as follows:
2. A complete physical inventory of all food items was taken and documented on the enclosed CG-4261, Provision Inventory Report. Prices of high cost and high turnover items were verified against the most recent purchases and stock cards to ensure the correct prices and price averages were used. The total value of the inventory is \$681.87. The inventory was found to be well organized with nothing expired and practicing first in first out.
3. There is currently \$0.00 in transit from sale of meals for June 2017. All transmittal and collection receipts have been verified. There is \$0.00 in receivables to be collected by the CG Dining Facility.
4. If applicable the dining facility change-making fund was audited per reference (a) enclosed is the Custodian Count of Cash on Hand CG-4971. All transmittals and collection receipts have been verified. No discrepancies were found.
5. A review of all commercial procurement for the last three months was conducted and verified against the Supply Fund Report (SFR). If government purchases were made all government procurement for the last three months was verified against the Sent Receipt Report (SRR). All accounts payable are current. All open market purchases are made with a government purchase card. All credit card statements have been processed each month IAW the Finance Center Standard Operating Procedures. There were no purchases over the micro purchase threshold of \$10,000.00.
6. All dining facility monthly reports for the last three months were reviewed and found to be in good order. The dining facility currently has an unused allowance/deficit of \$97.39 and is within the 10% deficit allowance.

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Enclosure: (1) Dining Facility Operating Statement, CG-2576
(2) Provision Inventory Report, CG-4261
(3) Custodian Count of Cash on Hand, CG-4971(if applicable)

Subj: ANNUAL DINING FACILITY AUDIT REPORT PERPETUAL

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(4) Annual Audit Auditor Designation Memorandum

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