

TAB D-3: FINANCE		
	ITEM	REFERENCE:
1.	<p>Is the unit finance officer appointed in writing?</p> <p>a. Was an audit of unit funds completed when the finance officer changed?</p> <p>b. Were attach 5's guidelines used in conducting the audit? Is there documentation?</p>	<p>CAPR 20-1 Page 27</p> <p>CAPR 173-1 Para 4a</p> <p>CAPR 173-1 Para 4a</p>
2.	<p>Has a finance committee been established?</p> <p>a. Who serves on the committee?</p> <p>b. What is the purpose of the finance committee?</p> <p>c. Does the finance officer present a complete report of all financial transactions for the preceding year to the finance committee? When was the last report presented?</p>	<p>CAPR 173-1 Para 1a</p> <p>CAPR 173-1 Para 1a</p> <p>CAPR 173-1 Para 2a</p> <p>CAPR 173-1 Para 2c(8)</p>
3.	<p>Is an annual audit of unit funds completed and forwarded to wing HQ?</p> <p>a. When was the last audit sent to wing?</p> <p>b. Please provide a copy of the last annual audit</p>	<p>CAPR 173-1 Para 3b</p>
4.	<p>How are accounting records maintained?</p> <p>a. Are they maintained IAW CAPR 173-1 attach 1? (Please have the latest 173 series CAP forms available for inspection)</p> <p>b. Are the CAPF 173 expenditure and receipts forms totaled monthly?</p>	<p>CAPR 173-1 Para 8</p> <p>CAPR 173-1 Para 9</p>
5.	<p>Is there a petty cash fund?</p>	<p>CAPR 173-1 Para 9b(2)</p>
6.	<p>How many checking accounts are maintained?; Savings accounts?</p> <p>a. Who has the authority to administer funds and sign checks for the checking account?</p> <p>b. What percentage of the unit's expenditures are made in cash?</p>	<p>CAPR 173-1 Para 1c and 9b(5)</p> <p>CAPR 173-1 Para 1b, 1c and 2c(5)</p> <p>CAPR 173-1 Para 2c(9)(a) and 9b(4)</p>