

The Military Department of South Carolina
Armory Rental Program Audit Guide for Administrative Officers

Armory Name: _____

Conducted By: _____

Date of Audit: _____

- | | <u>YES</u> | <u>NO</u> |
|--|--------------------------|--------------------------|
| 1. Is the Armory Fund Manager for the Armory Petty Cash Checking & Saving Accounts appointed by the Headquarters AO, and an Appointment Order on file at the Armory? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Has a copy of the Appointment Order been sent through the BN AO or BDE AO to the State Operations Armory Rental Coordinator? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. A State Treasurer Account been established for the deposit of all armory funds collected. Does the Armory Manager have valid deposit slips for this account? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Was there any revenue generated at this facility from rentals; courts martial fines, vending machines, and city or county donations? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Have all of the Armory Funds collected regardless of source been receipted utilizing the Official Adjutant General or South Carolina Pre-Numbered Receipts and deposited in the State Treasurer's Official Account? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Were deposits: | | |
| a. Made weekly? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Deposit slips validated by the bank? | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Identified by the Official Adjutant General Pre Numbered Receipt? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Do all deposit slips contain the contract number and the receipt number? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Does Armory Manager retain originals of all deposit transactions forwarded to the State Operations Armory Account Coordinator? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Does the Armory have a current Armory Rental SOP? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Does the Armory Rental SOP establish a standard rental fee? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Are rental applications and rental contracts numbered correctly including "No Cost" or "No Fee" rentals? | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Is there an application and approval from TAG/DAG or State Operations CFO on file for every rental contract? | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Are all rental applications and rental contracts accounted for including contracts for "No Cost" or "No Fee" rentals? | <input type="checkbox"/> | <input type="checkbox"/> |

14. Were copies of all contracts including “No Cost” or “No Fee” rentals forwarded to State Operations Armory Account Coordinator
15. Does the Armory Manager maintain an updated Armory Rental calendar/schedule showing all rental events (fee, “No Cost” or “No Fee” and cancelled) and does the calendar/schedule reflect the corresponding Rental Contract number?
16. For all rentals involving alcoholic beverages, was adequate security provided during rentals, to include a personal representative of the Commander and, as a minimum, one or more law enforcement officers?
17. Are required ABC Permits/Licenses a part of all contracts involving consumption/sale of alcoholic beverages? A copy must be attached to rental contracts on file.
18. Does the Armory Manager actively pursue attractive armory rental business?
19. Were local city and/or county funds donated for a specific purpose?
- a. Were the funds spent as designated?
- b. Was notification made to the State Operations Armory Account Coordinator of this appropriation and its purpose?
20. Are the authorized balances of \$475.00 maintained in the Armory Petty Cash Checking Account and \$25.00 in the Armory Savings Account?
21. Are all expenditures involving the Armory Operations Fund Checking Account supported with the original itemized invoice or receipt?
22. Are all expenditures limited only to authorized items that are reasonable and necessary to maintain the armory building and grounds in the most cost effective manner possible?
23. Was authorization obtained for all purchases other than fuel and oil for lawn equipment?
24. Was the name of the approver and date/time authorized annotated on the invoice, bill, or on a note attached to the invoice or bill?
25. Does the Armory Manager retain originals of all expense transaction copies sent to the State Operations Armory Account Coordinator?
26. Were any payments made from a statement without individual invoices as backup?
27. Were both sections of the bank audit form completed correctly on a monthly basis and signed by both the armory manager and AO and a copy attached to the bank statement?
28. Were copies of the signed Armory Operations Fund monthly bank statements and the account reconciliation form sent to the State Operations Armory Account Coordinator by the 15th day of each month?

29. Were any/all canceled checks attached to a Memorandum for Record and retained IAW MDR 37-10?
30. Is accountability of state property maintained IAW MDR 37-6?
- a. Numbered decals affixed for identity?
 - b. Recorded on computerized printouts?
 - c. Printouts updated annually?
 - d. Items excess to need identified and turned-in?
31. Has annual property inventory been completed by:
- a. Unit?
 - b. Is there a current asset inventory listing on file from State Property Management?
32. Is all property clearly marked for identification?
33. Are individually owned personal items clearly marked for identification?
34. Has the Semiannual Statement of Assurance been completed and signed by the Armory Fund Custodian and the appropriate AO, and filed in the Armory files?
35. Has a copy of the Semi-annual Statement of Assurance been sent to the State Operations Armory Account Coordinator?
36. Were any rentals for Sporting Events? If so, were copies of State LLR License or Approval attached to each rental contract?

REMARKS:

NAME
Rank, Branch
Administrative Officer

CF:
MSC/Battalion Administrative Officer
State Operations Armory Account Coordinator (TAG-SO-B&F)
Unit