

IAD – 2018 ANNUAL AUDIT PLAN

STORE OPERATIONS:

Focus Areas:		Scope	Frequency	Criteria
1	Cash and Receivables Management			
	- Sales Audit - Revolving Fund Management - Receivables Management	All Stores 60% per count All Stores	Daily 6x a year Monthly	Prior to GL posting
2	Inventory Management Shrinkage Control	All Stores		
3	Store Expenses - Agency Billing - Store Expenses - Reimbursements & Liquidations	All Stores	2x a month Weekly	Pre-Audit Replenishment of RF
4	System's Audit (H.O. driven) - Data Integrity - Access controls		Quarterly	
5	Fixed Assets Management - Repairs and Maintenance - Annual Count	All Stores	Quarterly	
6	Other Areas			

IAD – 2018 ANNUAL AUDIT PLAN

HEAD OFFICE:

Focus Areas:		No. of activities	Frequency	Criteria
1	Payroll and Agency Billing (H.O.)	2	2x a month	Pre-Audit
2	Treasury Management	1	6x per year	
3	Financial Selected Accounts Audit			
	• Receivables • Payables • Selected Expense Accounts • Other Income • Inventory Valuation	11 14 17 3	Monthly	
4	System's Audit (H.O. driven) • Data Integrity • Access controls • Back-up and Disaster Recovery Plan	20		
5	Fixed Assets Management	8		
6	Other Areas	7		
	TOTAL	<u>83</u>		

HEAD COUNT:

<u>No. of Stores:</u>		Location	Ratio	Head Count
PPCI	307	<u>STORE OPERATIONS</u>		<u>228</u>
NE	9	1. Sales Audit	1 Auditor: 8 Stores	47
Budget Lane	8	2. Agency Billing Audit	1Auditor : 400 Head Count	64
Merkado	1	3. Compliance Audit	1Auditor: 4 Stores	80
	-----	4. Multi Function	Far-away stores	34
Total Stores	325	5. Cluster Heads (CH)		3
	=====	<u>Head Office</u>		<u>31</u>
		1. Managers		3
		2. Cluster Head (CH)		9
		3. Financial Audit		2
		4. Payroll & Agency Billing		8
		5. Compliance Audit		4
		6. Warehouse Audit		2
		7. System's Audit		3
		<u>TOTAL HEAD COUNT</u>		<u>259</u>