SUPPORT SERVICES JOB AID

NAF Fiscal Oversight
Control/Minimize Shrinkage

DO THIS TASK WHEN

- You detect obvious discrepancies in your inventory.
- You have been notified/suspect inventory discrepancies due to theft, pilferage, waste, or abuse.
- You detect variance in your cost of goods sold (COGS) greater than your goals or in published standards.
- Examining/considering/implementing control procedures to reduce/prevent/minimize loss of your Program's assets which include your supplies, resale merchandise, equipment, property, and your cash and near cash.
- There is a need/requirement to control sensitive (high value/highly pilferable) supplies, resale merchandise, equipment, or property.
- Reconciling your inventory book value with actual on-hand inventory.
- When complying with local or official FFR instruction or policy.

REFERENCES

- DODI 7000.14-R, Department of Defense Financial Management Regulations.
- CNICINST 1710.3, Operation of Morale, Welfare, and Recreation MWR Programs.
- SAP/AIMS User Guide(s).

SUPPLIES/ RESOURCES

- Physical inventory lists of supplies, resale merchandise, equipment, and property
- Current and past financial statements
- Sales/usage reports
- Records of selling price mark-downs
- NAVCOMPT Form 2212, Certificate of Disposition.
- Records of Resale Price Changes (RPC), (NAVCOMPT Form 2145) or equivalent SAP/electronic documentation
- Property and Depreciation Record, (NAVCOMPT Form 742) or equivalent SAP/electronic documentation
- Stock Record Card, (NAVCOMPT Form 742-1) or equivalent SAP/electronic documentation
- Custody Receipt, (NAVCOMPT Form 744) or equivalent SAP/electronic documentation
- Custody Record Card, (NAVCOMPT Form 745) or equivalent SAP/electronic documentation
- Mess Requisition, (NAVCOMPT 2214) or equivalent SAP/electronic documentation
- Inventory Record, (NAVCOMPT Form 2215) or equivalent SAP/electronic documentation
- 3-part, sale receipts
- Key control log/register

THIS TASK IS DONE CORRECTLY WHEN

- Inventory/financial discrepancies are identified and analyzed.
- Causes of inventory discrepancies are determined.
- Inventory discrepancies are reconciled.
- Controls are implemented or improved that reduce/ prevent/minimize loss of your Program's assets.

NOTES

One of your primary responsibilities is the delivery of your Program's activities, events, products, and services to your customers. This top line (sales/delivery) view ensures that your Program provides what your customers want/need and should improve your financial performance and/or usage figures. You need to pay equal attention to controlling your inventory and your costs to ensure you achieve a bottom line that will continue to provide these activities, events, products, and services, also.

This task focuses on one of the important bottom line concerns--controlling/minimizing shrinkage. That is, *controlling* all <u>unnecessary</u> losses of your supplies, retail merchandise, resale products, equipment, and property and *minimizing* the variance between your expected profit targets and/or COGS goals/standards and that which you actually achieve.

To safeguard against fraud, waste, and abuse of government assets, an effective internal control system must be established to control your Program's assets.

NOTES (cont.)

Controlling and minimizing shrinkage (unnecessary losses) is one of your significant challenges because there are so many variables that can contribute to variances between your profit/COGS goals/standards and actual results. The task will ask you to examine these obvious shrinkage problems:

- Pilferage in the supply stream. (vendor to receiving/warehouse)
- Losses in the production stream. (receiving to sales)
- Staff/customer theft.
- Theft due to unauthorized or poorly controlled access to secure areas.
- Fraud/collusion/embezzlement.
- Spoilage/product expirations.
- Waste of operational supplies and/or resale products.
- Un-budgeted (unplanned) sales promotions/giveaways.
- Un-reimbursed losses of supplies/equipment/property.
- Costs attributed to *atypical* damage/breakdowns.
- Incorrectly priced retail merchandise.
- Ineffective pricing/mark-up methodology.
- Clerk/cashier errors (under-ring/under-charge) i.e. skimming.
- Accounting errors. (financial problems)
- Administrative errors. (inventory problems)
- Bad debt.
- Un-budgeted (unplanned) labor expenses.
- Unnecessary Program overhead.

The steps in this task apply to all FFR Programs. See Analyze Financial Statements for additional information on identifying and controlling these problems. For procedures to control COGS in food and beverage operations see Prepare NAF Budget.

The size of your operation and sales volume, among other business elements, will determine the complexity of the procedures needed to control your assets, inventory, sales, and costs.

NOTES (cont.)

In addition to a daily focus, you should accomplish some of the steps in this task at the end of each month; whenever you conduct physical inventories; and more often as indicated by your operational/financial trends. See the table of inventory requirements in Control Supplies, Resale Merchandise, Equipment, and Property.

This task has you examine, consider, select/devise, implement, monitor, and adjust controls for the following areas in your Program:

- Sales floor
- Back of the house (warehouse/storage facilities/areas)
- Accounting/Business Office

This task applies to the Category "A" MWR Programs as well as to the Category "B" and "C" Programs. All APF or NAF purchases, from bowling balls, basketballs, nets, etc., to food mixers, small mowers, etc., are all considered government assets and subject to regulations guarding against fraud, waste, and abuse.

Your property control methods and control records will be periodically reviewed in both your internal audits and your Command inspections.

You will find that accounting for your property requires little effort if you establish practical and effective inventory and internal control procedures, ensure they are initiated at the time of purchase, and are updated routinely throughout the year. (See Control Supplies, Resale Merchandise, Equipment and Property.)

Establishing proper control of your Program's assets represents not only good business practice, but adherence to official policy.

For this task, FFR supplies, resale merchandise, equipment, and property are classified into one of the following three asset categories:

- Resale merchandise and supplies.
- Expendable property (minor property).
- Nonexpendable property (fixed/depreciable assets).

NOTES (cont.)

See the front notes in Control Supplies, Resale Merchandise, Equipment and Property for a more detailed definition of these asset categories.

Success at controlling shrinkage will require that you accomplish many of the following:

- Advertise to get the type staff members you want.
- Conduct effective background and reference checks.
- Hire trustworthy staff members.
- Communicate your message frequently--no tolerance of waste, fraud, or abuse.
- Remove temptations from your business place.
- Train all staff in the methods, policies, reasons, and their responsibilities to control/minimize losses.
- Keep your control procedures up-to-date and documented in your Program SOPs/Instructions.
- Incentivize appropriate performance.
- Walk-the-talk; avoid all shady "opportunities".
- Ensure you provide an environment that encourages open and safe communication between your staff members and you about these sensitive issues.
- Use state-of-the-art control systems and equipment.
- Seek advice when needed.
- Ensure your controls are examined, analyzed, and tested by objective outside agents.
- Be present/visible without being in the way.
- Stay alert. Know what you have, and where everything is supposed to be.
- Use mystery shoppers.
- Use 3-part (or similar) sales receipts.
- Use a point-of-sale system.
- Conduct Management and Auxiliary Management Control Reviews.
- Stay atop your inventory; especially the high value items.
- Spot check and verify the various procedures in your operation.
- Don't employ controls that cost more than the value of the items being controlled.
- Control keys and access to secure storage areas.

Controlling shrinkage is everyone's responsibility.

PROCEDURE

ESTABLISH and IMPLEMENT CONTROLS, Steps 1-11

Step 1 Determine if you have an up-to-date, local FFR Program instruction or standard operating procedure (SOP) that details your procedures to control/minimize shrinkage.

IF YOU:	THEN:
Have a current instruction or SOP	Go to Step 2.
Do **NOT** have a current local FFR Program instruction or SOP	1. Review other Support Services Job Aid tasks dealing with control and inventory of supplies and equipment. 2. Prepare instructions/SOPs detailing your internal control procedures to include the checklist items found in Step 2.

Step 2 Review your existing local FFR Program instructions or SOPs to ensure they detail controls for each of the following items that apply to **your** Program.

- ☐ Opening/closing procedures.
- ☐ Key control/lock combinations. (See sample Key Control Register at end of this Task.)
- ☐ Authorized staff sign in/out logs for storage and secured areas. (who, when, why and how)
- ☐ After/off-hours access.
- ☐ Pricing and price marking policy.
- ☐ Cash handling and cash register or point of sale operations.
- ☐ Use of surveillance equipment, as applicable to your business.
- ☐ Inventory procedures and frequencies.
- ☐ Use of mess requisitions/inter-departmental transfers.
- ☐ Use of custody/sub-custody records.
- ☐ Item identification methods.
- ☐ Separation of functions. (Who orders, who receives, and who authorizes payment of invoices.)
- ☐ Emergency procedures for reporting suspected loss/theft.
- ☐ What to do to prevent, detect, and report staff, vendor, and/or customer/patron pilferage, theft, waste, fraud, or abuse.
- ☐ Other

NOTE:	Review the list of possible control problems at Step 4 & 16 for other controls to include in your instructions/SOPs.

Step 3 Determine if you need to update your existing local FFR Program instruction or SOP.

IF YOUR INSTRUCTION/SOP IS:	THEN CONTINUE WITH STEP:
Current or up-to-date with regard to the checklists in Step 2	Go to Step 4 to review typical business problem areas.
NOT current or up-to-date with regard to the checklist in Steps 2 and 4	1. Review other Support Services Job Aid tasks dealing with control and inventory of supplies, equipment and property. 2. Update your instructions/SOPs detailing your internal control procedures.

NOTE: Your internal audit staff members, colleagues, immediate supervisor, the FFR Business Office, professional associations and publications, the Internet, region and CNIC N9, Fiscal Oversight (N9G) staff, and the references listed at the beginning of this task are all excellent sources for identifying control problems and for selecting and implementing effective controls.

Step 4 Using the following list of typical business problems, identify those areas that you want to examine.

NOTE:	The checklist is divided into three areas: the sales location (front of the house); storeroom/warehouse (back of the house); and the FFR Business Office (FFR Department). The items in the checklist are the more common causes of inventory discrepancies (shrinkage). Some you can correct and others are in areas that will require you to work with others to identify problems, confirm true cause(s), and implement corrective actions.

AT THE SALES LOCATION: (Front of the house problems)

Register: (See Support Services Job Aid task Control Receipts and Cash and Cash Handling training.)

- ☐ Inadequate/no breakdown on the register for different sales categories/ departments.
- ☐ Not recording sales – operating with an open cash drawer/not ringing sales.
- ☐ Not using the "bad checks" list.
- ☐ No separation of duties.
- ☐ Crediting the wrong department. (affects specific COGS/profit goals)
- ☐ Unaccountable cash shortages.
- ☐ Over-rings/under-rings.
- ☐ More than one person operating from the same register/change fund.
- ☐ Failure to record charge sales, special orders, or layaways.
- ☐ Problems with the paperwork. (DARs, Over/Under-ring slips, refunds, etc.)
- ☐ Not recording the receipt/transfer of an item.
- ☐ Not recording mark downs/ups or price changes on the Retail Price Change (RPC) records.
- ☐ Not recording disposed items on Certificate of Disposition.
- ☐ Problems with inventorying items under your control.
- ☐ Recording the wrong item, amount, or price extensions.
- ☐ Staff theft/embezzlement. Using “no sale” key, not ringing up or under-ringing sales prices.

Security:

- ☐ Inadequate or no control measures to protect retail goods. (Display areas not locked. Not using mirrors, cameras, anti-theft alarm devices, cash register scanner systems, manufacturers' bar codes, single point-of-sale systems, etc.)
- ☐ Display counters/cabinets unlocked while not in use.
- ☐ Inadequate control of keys/combinations.
- ☐ Sales not compared with inventory to detect/minimize theft of high value items.
- ☐ Unrestricted customer/vendor/staff access to unprotected areas.
- ☐ Not monitoring vendors who are servicing sales location.
- ☐ Not verifying/counting items received from/returned to vendor.

Step 4 (cont.)

At the display area:

- ☐ Incorrect/no selling price affixed to the retail item.
- ☐ Different prices on identical items.
- ☐ Different stock mixed together.
- ☐ Prices of same item not standardized to one price when new stock added.
- ☐ Customer/staff theft. (shoplifting)
- ☐ Customer fraud. (changing prices)

AT THE STORAGE/WAREHOUSE LOCATION: (Back of the house problems)

Pilferage, clerical, and administrative:

- ☐ Administrative errors in the receipt of goods.
- ☐ Incorrect quantities received.
- ☐ Incorrect pricing calculations. (Freight/handling costs not included on invoice or in pricing.)
- ☐ Not correcting partial shipments.
- ☐ Not receiving credits for returns or items not accepted.
- ☐ Not receiving credit for returns of over-shipments.
- ☐ Not or late forwarding invoices and receiving documents to Business Office.
- ☐ No/incomplete documentation of movement of goods between departments or locations.
- ☐ Incorrect charges on invoices.
- ☐ No documentation transferring goods to other staff/operating departments.

Security:

- ☐ Improper/no separation of functions between the requisitioner, receiving agent, and persons authorizing payment of invoices.
- ☐ Lack of controls measures to protect goods. (Inventory process, inventory records, surveillance cameras, physical security devices, etc.)
- ☐ Spaces unlocked while not in use/staffed.
- ☐ No control of keys/combinations by key log.
- ☐ Unrestricted access to storage areas/facilities/spaces.

AT THE ACCOUNTING/BUSINESS OFFICE: (FFR/Base Department problems)

- ☐ Failure to establish or enforce cutoff dates for receipts, issues, transfers, and price changes.
- ☐ Errors in recording receipts, issues, returns, transfers, and price changes.
- ☐ Failure to verify or errors in extensions, accounts or departments.
- ☐ Failure to maintain number controls on documents.
- ☐ Failure to verify that pricing or mark up was correct.
- ☐ Failure to record sales in correct period.
- ☐ Inadvertent or unintentional mingling of individual and group/package items. (e.g. individual golf club and set of clubs, bowling bag included with ball.)

Step 5 Decide how you will determine if controls or changes in your controls are needed for each area you've decided to examine. (How will you know a problem when you see one?)

For example:

- Analyze financial statements. (See Analyze AIMS Financials)
- Examine inventory variances.
- Conduct surprise/unannounced cash counts.
- Spot check inventories.
- Prepare cash discrepancy reports.
- Visit the areas at times other than when you are expected to be around.
- Observe staff performance and ask them to walk you through their procedures. Provide feedback.
- Confirm reports of suspected waste, fraud, and abuse.
- Conduct special inventory if warranted.
- Monitor surveillance recordings.
- Use mystery shoppers (including customers) and internal review personnel.., and follow-up on their reports.
- Ask colleagues to visit, observe, and share their observations with you.
- Monitor NAF/APF budget records. (See Monitor NAF/APF Execution)
- Confirm and reconcile administrative errors.
- Question the Business Office's records and supporting documentation.
- Confirm that all your existing controls are being routinely accomplished.
- Talk to your customers.
- Ensure SOPs are up-to-date, available, and being used.
- Test staff knowledge in productive ways..., not punitively.
- Rotate staff assignments to see if financial or other indicators change.
- Conduct scheduled/required and surprise inspections of staff property. (e.g., bags, lockers, vehicles, etc.)
- Periodically confirm that all keys checked out to your staff are in their control and custody.
- Other: ____

Step 6 Based on the outcomes of Steps 4 and 5, determine if controls (or changes to existing controls) are needed.

IF:	THEN:
Controls (or changes to existing controls) are needed.	1. Contact your Personnel Office to take immediate staff action, if disciplinary action is appropriate. 2. Implement a "quick and dirty" control until you can devise and implement a permanent control. 3. Continue with Step 7.
Controls (or changes to existing controls) are **NOT** needed.	Go to Step 11.

Step 7 Devise the control.

For example:

- Reinforce your "up-to-date" SOPs.
- Hold staff accountable.
- Increase physical security. (Cameras, locks, logs, etc.)
- Restrict access.
- Use automation.
- Prepare cash discrepancy reports.
- Ensure separation of functions. (At least two people should be involved in every business transaction.)
- Ensure use of effective inventory accountability.
- Increase frequency of inspection, investigations, audits, surveillance.
- Etc.

NOTE: The opposite of the business problems listed in Steps 4 and 5 are usually solutions or controls that will correct the problem.

Step 8 Implement the control with a plan of action and milestones (POA&M).

- ☐ Who will accomplish?
- ☐ What are the necessary short/long-term actions?
- ☐ Decide if the control is realistic, achievable and worth doing.
- ☐ What are the milestones?
- ☐ What measures/standards must be met?
- ☐ When must action(s) be accomplished?
- ☐ How will progress and success be evaluated?

NOTE:	Some controls may require you provide training/indoctrination for your staff.

Step 9 Examine/monitor the area with the new/modified control in place.

- ☐ Set up informal communication with your staff members.
- ☐ Schedule status meetings.
- ☐ Review reports relative to the area being affected by new/changed controls.

NOTE:	Review Step 5 for the original ways you examined the business problem that required this new/changed control.

Step 10 Repeat your examination of the area to ensure the control is as "bullet-proof" as it needs, or can be.

- ☐ Compare your desired control results with current performance.
- ☐ Identify and resolve any remaining controls-related shrinkage/loss.

Reminder:	The cost of a control should not exceed the value of that which is being controlled/protected.

Stop here! You have completed the steps for establishing and implementing controls.

INVENTORY MANAGEMENT, Steps 11- 17

Step 11 Decide which type inventory management system you are currently using.

IF YOUR INVENTORY SYSTEM IS:	THEN CONTINUE WITH Step:
NOT Automated	Continue with Step 12.
Automated	1. Follow the procedures of your automated system for entering new stock, removing sold/transferred/ lost/or stolen stock and for determining variance data. 2. Continue with Step 15.

Step 12 Ensure inventory records are prepared and kept up-to-date for each of the FFR Program's assets you want to control or that must be controlled due to policy/instruction/regulation.

- Your controlled assets may include any item in the following categories:

  - Supplies.
  - Retail merchandise.
  - Resale products.
  - Equipment.
  - Property.
  - Cash and near cash.
  - Record of sales/receipts.

- See Control Supplies, Resale Merchandise, Equipment, and Property to prepare Stock Record Cards.

NOTE: In most cases, you must decide which items you will control. (Some of your items will be under controls specified in current policy/instruction.)

At a minimum you should control all your high value (selling price) retail/resale items as well as all items you know to be highly pilferable.

You can use a Stock Record Card, a locally produced form, a spread-sheet, or a database program to document and control your inventory items.

At a minimum, your control records should include the following types of information:

- A record of initial and recurring supplies, equipment, and property receipts including:
  - Procurement reference number(s).
  - Location.
  - Unit of issue.
  - Date(s) received.
  - Quantity.
- The selling price.
- Annotations of price changes, and mark downs/ups.
- Any issues, sales, transfers, or relocation of the item. (Who received or why and when.)
- Current balance and aggregate value.

Step 13 Review your current actual inventories, sales data/records, and sales usage information.

These local records may include:

- Actual inventory sheets. (See Inventory Supplies, Resale Merchandise, Equipment and Property.)
- Sales records or usage records. (Register/POS reports, sales tickets, a local form/program to track sales.)
- Inventory variance reports, if available.

> **NOTE:** Physical inventories are required in December, March, June, and September for other than food and beverage resale which are required monthly.
>
> Physical inventories can be taken more often at local discretion, but at least monthly is recommended.

Step 14 Determine variance between the physical inventory count balance and the balance shown on your local inventory records.

- [ ] Note the actual figure from your inventory record.
- [ ] Compare this figure with your control figure from your Inventory Record, Stock Record Card, sales records or usage records.
- [ ] Mark any item with a variance.

Example: Your Stock Record Card for a high value item shows you have 4 on hand and your current physical inventory shows 2; a variance of 2.

Step 15 Decide whether the inventory variance is acceptable or unacceptable.

<table>
<tr><th>IF VARIANCE IS:</th><th>AND THE ITEMS ARE:</th><th>THEN:</th></tr>
<tr><td rowspan="2">Less than 1% of retail sales</td><td>NOT high value items</td><td>1. Variance is acceptable.
2. STOP here.</td></tr>
<tr><td>High value items</td><td rowspan="2">1. Variance is NOT acceptable.
2. You may not be sure of the cause of this variance.
3. Complete Steps 4 through 10 until business problem(s) resolved by controls.</td></tr>
<tr><td>1% or more of retail sales</td><td>→</td></tr>
</table>

EXAMPLE: Determining Variance Percentage

Retail Sales $14,000.
x .01

= $140

NOTE: A total variance between "book value" (paper records/documentation) and actual, on-hand inventory of $140 would be acceptable.

Inventory variances influence your COGS, which will alert you to "shrinkage".

This would NOT require further examination of this variance. If the variance had been more than the $140, you would attempt to determine what caused the variance.

Step 16 Determine cause of inventory variance (shrinkage/loss).

☐ Review the following from your inventory records/sheets:

- Count/quantity.
- Unit of issue. (each, quart, pound, size, pkg, carton, etc.)
- Price matches unit of issue.
- Extensions (cost/retail).
- Shipping and handling costs.
- Page totals.
- Grand totals.

☐ Inspect the areas inventoried as well as other areas in your Program's facilities to determine if any items were overlooked.

☐ Confirm that all cut-off dates were adhered to and that none of the following influenced the inventory count/list:

- Receipt of goods.
- Transfer/movement of goods.
- Price changes.
- Returns to vendor/from customer (or another Department).
- Actual sales.

NOTE:	These first three items are the administrative areas where most variance errors are found and easiest to confirm.

☐ Return to the list of typical business problems at Step 4 when the variance is NOT found in the administrative and inventory areas.

Step 17 Using the preceding steps, continue your search until the variance is discovered, reconciled, and new/improved controls are in place.

Stop here! You have completed the steps for inventory management.

KEY CONTROLS

Step 18 Establish procedures to:

- [ ] Maintain key control register. (See blank form at end of the task.)
- [ ] Issue all keys per local policy.
- [ ] Receive all returned keys.
- [ ] Inventory keys semi-annually.
- [ ] Change key coding and locks according to local policy when keys are:
    - Lost.
    - Stolen.
    - Not returned.
    - Personnel changes – new hires and separations.
- [ ] Provide key/lock maintenance/assistance.
- [ ] Use a buddy system (accompanying staff member) when a manager must enter an area outside their authorized access, i.e. storeroom.

Step 19 Install key box in secure location.

- Safe.
- Private office.
- Safe room.

Step 20 Designate a key custodian (someone responsible for issuing/receiving all keys).

Step 21 Ensure key custodian:

- [ ] Tags each key with a key code number.
- [ ] Locks up key control register.
- [ ] Locks key cards.

Step 22 Ensure key custodian completes a key control register that is kept in a separate location from keys. (See example at end of the task.)

Include the following:

- ☐ Activity. **(A)** (Your Program, business, or office.)
- ☐ Page number and number of pages. **(B)**
- ☐ Key Code Number. **(C)**
- ☐ Location. **(D)**
- ☐ Number of Keys Issued. **(E)**
- ☐ Date Issued. **(F)**
- ☐ Issued By. **(G)**
- ☐ Issued To (signature). **(H)**
- ☐ Date Returned. **(I)**
- ☐ Received By. **(J)**

Step 23 Designate key holders.

Ask yourself:

- Is there an alternative to issuing keys?
- How many people <u>really</u> need to have a key?
- Is the key used often enough to justify permanent issue or can it be issued on a daily/hourly/as needed basis?
- What authority and responsibility does the person being issued a key have?

Step 24 Ensure key custodian issues keys to authorized key holders using a key card/tag (e.g., 3 x 5 card) with the following information:

- ☐ Key code number. **(A)**
- ☐ Card number. **(B)**
- ☐ Date and time of issue. **(C)**
- ☐ Name of recipient. **(D)**
- ☐ Signature of recipient. **(E)**

EXAMPLE KEY CARD

Key Code # (A)			Card # (B)	
Issue Date (C) / Time	Name (D)	Signature (E)	Return Date (F) / Time	Initial (G)

NOTE:	Lost keys result in weakened security, loss of productive time, and unplanned expense. Stress the importance of good key control and hold accountable all who are authorized to have keys.

Step 25 When keys are returned, ensure key custodian records the following on the key card and key card registers.

Key Card: (See example on previous page.)

- ☐ Return date and time. **(F)**
- ☐ Initials of person verifying return of the key. **(G)**

Key Control Register: (See example at end of the task.)

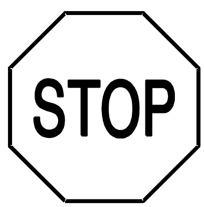
- ☐ Date returned. **(I)**
- ☐ Received by. **(J)**

Step 26 Provide access to key control register and master key (for key box) to senior management in accordance with local policy.

Step 27 Ensure key custodian does the following when locks are re-keyed or new keys received:

- ☐ Tests the keys in their locks.
- ☐ Has duplicate keys made as needed.
- ☐ Tags each key with a key number.
- ☐ Logs keys into key control register.
- ☐ Issues keys as required.

> **NOTE:** Short term (immediate use and for no more than one day) issues may be recorded in a simple log book that records:
>
> - Name and signature.
> - Key number.
> - Date and time out.
> - Date and time in.
> - Issuers initials.



Congratulations! You've completed this task.

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KEY CONTROL REGISTER

ACTIVITY: **(A)** *Cafe Casbah* **(B) Page** 1 **of** 1 **pages**

Key Code Number	Location	No. of Keys Issued	Date Issued	Issued By	Issued To:	Date Returned	Received By
(C)	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**
010-1	*F/Door*	*1*	*9/10/XX*	*LB*	*Bill B..*		
011-1	*B/Door*	*1*	*9/10/XX*	*LB*	*Roni C.*		
010-2	*F/Door*	*1*	*10/1/XX*	*LB*	*Chuck H.*		
011-2	*B/Door*	*1*	*10/1/XX*	*LB*	*Chuck H.*		
021	*Storeroom*	*1*	*11/7/XX*	*LB*	*Linda H.*	*11/9/XX*	*LB*
021	*Storeroom*	*1*	*11/9/XX*	*LB*	*Paul A.*		

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KEY CONTROL REGISTER

ACTIVITY:	Page ___ of ___ pages

Key Code Number	Location	No. of Keys Issued	Date Issued	Issued By	Issued To:	Date Returned	Received By

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