

# Audit Anomalies

## Receipts not Located in Books of Accounts

Receipt number 7036154	01/09/2008	\$40.00
Receipt number 67	09/12/2008	\$25.00
Receipt number 70	20/12/2008	\$15.00
Receipt number 56	10/05/2009	\$72.00
Receipt number 57	01/05/2009	\$40.00
Receipt number 58	01/05/2009	\$50.00
Receipt number 42	27/06/2009	\$110.00

These three receipts and a merchant fee of \$15.96 were not included in the books of accounts as 1 May 2009.

### *Other receipt issues.*

Receipt number 34 31/10/2008 written out for \$60.00, listed in books as \$62.30.

## Cheque Discrepancies

Cheque number 41 written on 10/08/2008. The butt reads \$31.75, presented at bank as \$57.65. Listed in book of accounts as \$57.65.

Cheque number 57 written on 21/08/2008 for \$160.00. Could not locate it in the book of accounts or see where it was presented at bank.