

Afloat Recreation Program Management Learner

Workbook

SUCCESSFUL INSPECTIONS - EXERCISES

PURPOSE

- Provide Learners with information and assistance to confidently and successfully prepare for and participate in the Afloat Recreation Fund Program Inspection.

INSPECTIONS

The following three inspections illustrate typical inspection results. Overall scores are:

- Satisfactory 80
- Outstanding 91
- Satisfactory 76



DEPARTMENT OF THE NAVY
COMMANDER, NAVY INSTALLATIONS COMMAND
716 SICARD STREET, SE, SUITE 1000
WASHINGTON NAVY YARD, DC 20374-5140

COMMANDER, NAVY INSTALLATIONS COMMAND (N921)
AFLOAT RECREATION FUND PROGRAM INSPECTION FOR USS XXXX

Subj: AFLOAT RECREATION FUND PROGRAM INSPECTION

Ref: (a) CNICINST 1710.5 Administration of Afloat Recreation Programs
(b) OPNAVINST 1710.9 Administration of Morale, Welfare and Recreation of the Afloat Recreation Program
(c) CNICINST 1710.3 Operation of Morale, Welfare and Recreation Programs
(d) CNICINST 7000.3 Accounting Procedures for Nonappropriated Funds

1. Per references (a) through (d), subject inspection was conducted as follows:

INSPECTION OVERALL RESULTS:

OUTSTANDING: 90-100 PTS _____
SATISFACTORY: 75-89 PTS Satisfactory (80)
UNSATISFACTORY: 0-74 PTS _____

RESALE RESULTS (GRADED SEPARATELY):

SATISFACTORY: 8-10 PTS _____
UNSATISFACTORY: 0-7 PTS Unsatisfactory (4 out of 10)
NOT-APPLICABLE:

INSPECTION REMARKS AND SUMMARY:

GENERAL INFORMATION:

- a. Date of Inspection: 21 April xxxx - 21 April xxxx
- b. Command: USS XXXX
- c. Commanding Officer: LCDR XXXX
- d. Inspectors: Gina Woodley
- e. Home Port: San Diego, CA
- f. ISIC: XXXX
- g. Executive Officer: LCDR XXXX
- h. Senior Member of Fiscal Oversight: LTJG XXXX
- i. Recreation Services Officer: ENS XXXX
- j. Recreation Fund Custodian: CS1 XXXX
- k. Recreation Advisory Board Head: MM1 XXXX
- l. Complement:

CREW	STAFF	AIR DET	USMC	TOTAL
95	0	0	0	95

UNAUTHORIZED EXPENDITURES AND/OR PRACTICES:

1. 01 April xxxx --- (\$209.5) --- The Recreation Fund was tasked with providing food for the Chief's Birthday celebration. This is a prohibited use of the Recreation Fund. (Reference (a) Chapter 3, paragraph 14ii.)

Notes: Purchased food with no supporting recreational activity.

Total Unauthorized Expenses: 1

Total Point Deduction: -5

Inspection Detail				
A. Critical Elements	Value	Yes	No	N/A
1) Does the Command have a Working Recreation Fund Budget with documentation to support budget figures that is approved (signed) by the Commanding Officer?	5	X		
2) Are signed and dated copies of the Recreation Fund Financial Statement (CNIC 7010/01) along with all supporting financial records for the last 3 fiscal years on file? (most recent signed and submitted to CNIC NLT Dec 1)	5	X		
3) Does the Fiscal Oversight Board meet semi-annually to review and inspect the financial accounts and all property of the Recreation Fund each 31 March and 30 September?	5	X		
4) Are there cash resources currently on hand in the ship's Afloat Recreation account to meet outstanding obligations?	5	X		
B. Letters of Designation	Value	Yes	No	N/A
1) Recreation Services Officer (RSO) W/Relief	1	X		
2) Recreation Funds Custodian (RFC) W/Relief	1		X	

3) Was an internal inspection and inventory conducted prior to the Recreation Fund Custodian and Recreation Services Officer turnover?	1	X		
4) Recreation Advisory Board (RAB)	1	X		
5) Fiscal Oversight Board	1	X		
6) Receiving Agent (Recommend Duty Supply)	1		X	
7) Letter designating personnel authorized to sign checks. (At least two people)	1	X		
8) Contract Review Board (3 people)	1	X		
C. Training	Value	Yes	No	N/A
1) Has the Recreation Services Officer attended the required three-day Afloat Recreation Program Management Course?	3	X		
2) Has the Recreation Fund Custodian attended the required three-day Afloat Recreation Program Management Course?	3	X		
3) Does the RFC or RSO know who to contact in the Region, the TYCOM or at CNIC in case they have any fund or program related questions?	0	X		
D. Shipboard Instructions, Policies and SOPs	Value	Yes	No	N/A
1) If the ship has a Discount Ticket Sales Program or Ticket Rebate Program, do they have an instruction or standard operating procedure?	0			X

2) Does the ship have an instruction or Standard Operating Procedure for Divisional Parties/Unit Allocations and does it address: a) Request chit; b) Number of personnel in attendance; c) Use-or-lose policy concerning funds; d) Receipts/return of unused funds; e) Maximum amount of \$2.50/person/ qtr	2			X
3) If the ship has a vehicle, do they have a policy or instruction on recreation vehicle usage and maintenance and does it cover: a) Driver qualification; b) Driver responsibility; c) Scheduled maintenance; Responsibilities: d) Check-in/check-out procedures; e) Vehicle/key control; f) Appropriate use of recreation; Vehicle: g) Accident procedures.	0			X
E. Financial Management	Value	Yes	No	N/A
1) Letter Designating CNIC as Successor in Interest to bank account(s) (must be on file at CNIC; letter and signature must be up-to-date)	1	X		
2) Does the Recreation Fund Custodian maintain an accurate Receipt and Expenditure Log?	4	X		
3) Is a Statement of Operations and Net Worth prepared at the end of each month, summarizing the month's income/expenses, and submitted to and signed by the Commanding Officer?	4	X		
4) Are checks printed using the correct format?	1	X		
Checks should be printed as follows: USS _____ Recreation Fund TAX ID NUMBER 62-1744056 FPO ** _____				

5) Is the financial institution holding the Command's funds federally insured by the FDIC or NCUA and does it earn interest?	1	X		
Recapitulation of Cash Assets:		Amount:		
(1) Undeposited receipts/funds on chip or strip			\$0.00	
(2) Savings Account			\$0.01	
(3) Checking Account			\$2,929.87	
(4) Funds sent electronically, but not in account. (provide Navy Cash summary to document)			\$0.00	
(5) Petty Cash Account, Cash			\$0.00	
(6) Petty Cash Account, Vouchers			\$0.00	
(7) Total value of Change Funds			\$215.08	
Total value of cash assets			\$3,144.96	
6) Does the Fiscal Oversight Board validate the Savings/Checking account statement and R&E Log monthly?	3		X	
7) Are voided checks attached to the stub with the routing numbers and signature space removed?	1	X		
8) Are duplicate deposit slips or bank receipts retained on file for all deposits to checking and savings accounts, or are there Navy Cash records to support electronic deposits?	1	X		
9) Is a Navy Cash Daily Activity Report (Point of Sale Device card reader transaction information and Navy Cash Card transactions) used to substantiate the Receipt and Expenditure Log and the monthly bank statement?	2		X	
10) Are Daily Activity Records (NAVCOMPT 2211) used properly?	2	X		
11) Are receipts used to document all sales?	2	X		
F. Program Execution	Value	Yes	No	N/A
1) Minutes of Recreation Advisory Board meetings annotating action taken by the Commanding Officer.	1	X		
2) Are meetings at least once per qtr?	1	X		

3) Are all checking account/debit card disbursements validated by receipts, sales slips or invoices?	4	X		
4) Are liabilities incurred against the fund approved by Commanding Officer or their designated representative?	4	X		
5) Is resale stock/ticket stock inventoried once a month using an Inventory Record (NAVCOMPT 2215) or similar form?	2	X		
6) Are bills paid when due or no later than 30 days from the date of incurrence?	4	X		
7) Notwithstanding the tax-exempt status of a ship's Recreation Fund, has the Command ensured Sales Taxes have not been paid nor have taxes been withheld from its checking or savings accounts?	3		X	
8) The Command has ensured it has not borrowed funds or established lines of credit (including credit cards) with private financial institutions or businesses?	3	X		
9) Are Purchase Orders used for all commercial procurements?	2	X		
10) Are Purchase Orders pre-numbered beginning with the fiscal year?	1	X		
11) Are a minimum of 3 competitive bids obtained for purchases exceeding \$5000?	3	X		
12) Are all contracts or purchases exceeding established thresholds approved by a Contract Review Board and signed by the Commanding Officer?	3	X		
13) Are Purchase Orders, checks and debit cards properly secured in a non-shared, controlled, locking receptacle?	3	X		

G. Property Management	Value	Yes	No	N/A
1) Is an inventory maintained for all property which has a unit acquisition cost exceeding \$300 and a useful life greater than 2 years?	1		X	
2) Is an inventory maintained for all property which has a unit acquisition cost less than \$300 or a useful life less than 2 years?	1		X	
3) Is a Certificate of Disposition NAVCOMPT 2212 used to document the disposal of property having a unit acquisition cost of \$300 or more and a useful life greater than 2 years?	1	X		
4) Is a simple check-out system being used to issue Recreation Gear locker equipment?	1	X		
5) Are inventory numbers permanently affixed to all property having a unit acquisition cost of \$300 or more and a useful life greater than 2 years?	1		X	
6) Is there a simple Preventive Maintenance Program to ensure all fitness and recreation equipment is safe and available for use; and does it address the following: Cleaning schedule for all equipment, Mechanical inspection of all equipment, Lubrication requirements, Reporting system for broken equipment, Guidelines for proper use of equipment	2		X	
7) Is a prize log inventory maintained with final signature from winning receiver?	1	X		
H. Resale Program (Graded Separately)	Value	Yes	No	N/A
1) Has the Resale Change Fund Custodian been designated in writing by the Commanding Officer?	1	X		
2) Are selling prices and mark-up percentages approved by the Commanding Officer and established in writing?	1		X	
3) Is access to resale stock limited to the Resale Change Fund Custodian?	1	X		
4) Does the Resale Change Fund Custodian deposit cash receipts when the accumulated total exceeds \$100.00?	1		X	
5) Does the Fiscal Oversight Board conduct Surprise Cash Counts/Ticket Counts on a quarterly basis?	1		X	

6) Does the cash on hand equal cash receipts plus the amount of the change fund?	1		X	
7) Is the Resale Inventory Reconciliation Form completed after each monthly inventory?	2		X	
8) Are emblematic special orders placed for groups vice individuals?	1	X		
9) Are food resale items limited to pre-packaged non-perishable items?	1	X		



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Subj: AFLOAT RECREATION FUND PROGRAM INSPECTION

Ref: (a) CNICINST 1710.5 Administration of Afloat Recreation Programs
(b) OPNAVINST 1710.9 Administration of Morale, Welfare and Recreation of the Afloat Recreation Program
(c) CNICINST 1710.3 Operation of Morale, Welfare and Recreation Programs
(d) CNICINST 7000.3 Accounting Procedures for Nonappropriated Funds

1. Per references (a) through (d), subject inspection was conducted as follows:

INSPECTION OVERALL RESULTS:

OUTSTANDING: 90-100 PTS _____
SATISFACTORY: 75-89 PTS Satisfactory (76)
UNSATISFACTORY: 0-74 PTS _____

RESALE RESULTS (GRADED SEPARATELY):

SATISFACTORY: 8-10 PTS _____
UNSATISFACTORY: 0-7 PTS _____
NOT-APPLICABLE: Not-Applicable (Not Scored)

INSPECTION REMARKS AND SUMMARY:

GENERAL INFORMATION:

- a. Date of Inspection: 15 April xxxx - 15 April xxxx
- b. Command: USS XXXX
- c. Commanding Officer: CAPT XXXX
- d. Inspectors: Gina Woodley
- e. Home Port: San Diego, CA
- f. ISIC: XXXX
- g. Executive Officer: LCDR XXXX
- h. Senior Member of Fiscal Oversight: LT XXXX
- i. Recreation Services Officer: CTRC XXXX
- j. Recreation Fund Custodian: ENS XXXX
- k. Recreation Advisory Board Head: STG1 XXXX
- l. Complement:

CREW	STAFF	AIR DET	USMC	TOTAL
359	0	0	0	359

UNAUTHORIZED EXPENDITURES AND/OR PRACTICES:

1. 30 December XXXX - (\$1540.67) --- All cost associated with Tiger Cruises must be covered by the sponsoring service member. These events are not part of the official recreation program and are therefore not entitled to funding. Per (Reference (a) Chapter 3, paragraph 14pp.)

Notes: There was no receipt showing what items were purchased, but the Purchase Order stated, "Tiger Cruise Purchase".

2. 21 January XXXX - (\$851.21) --- Homecoming chair rentals and food for families while waiting on the pier is not a Recreation Program and is not authorized Recreation Fund support. Per (Reference (a) Chapter 3, paragraph 14oo and 14pp.)

Notes: Purchased chair and table rentals, pizza and donuts for Homecoming.

Total Unauthorized Expenses: 2

Total Point Deduction: -10

Inspection Detail				
A. Critical Elements	Value	Yes	No	N/A
1) Does the Command have a Working Recreation Fund Budget with documentation to support budget figures that is approved (signed) by the Commanding Officer?	5		X	
2) Are signed and dated copies of the Recreation Fund Financial Statement (CNIC 7010/01) along with all supporting financial records for the last 3 fiscal years on file? (most recent signed and submitted to CNIC NLT Dec 1)	5	X		
3) Does the Fiscal Oversight Board meet semi-annually to review and inspect the financial accounts and all property of the Recreation Fund each 31 March and 30 September?	5	X		
4) Are there cash resources currently on hand in the ship's Afloat Recreation account to meet outstanding obligations?	5	X		
B. Letters of Designation	Value	Yes	No	N/A
1) Recreation Services Officer (RSO) W/Relief	1	X		
2) Recreation Funds Custodian (RFC) W/Relief	1	X		

3) Was an internal inspection and inventory conducted prior to the Recreation Fund Custodian and Recreation Services Officer turnover?	1	X		
4) Recreation Advisory Board (RAB)	1	X		
5) Fiscal Oversight Board	1	X		
6) Receiving Agent (Recommend Duty Supply)	1	X		
7) Letter designating personnel authorized to sign checks. (At least two people)	1	X		
8) Contract Review Board (3 people)	1	X		
C. Training	Value	Yes	No	N/A
1) Has the Recreation Services Officer attended the required three-day Afloat Recreation Program Management Course?	3	X		
2) Has the Recreation Fund Custodian attended the required three-day Afloat Recreation Program Management Course?	3	X		
3) Does the RFC or RSO know who to contact in the Region, the TYCOM or at CNIC in case they have any fund or program related questions?	0	X		
D. Shipboard Instructions, Policies and SOPs	Value	Yes	No	N/A
1) If the ship has a Discount Ticket Sales Program or Ticket Rebate Program, do they have an instruction or standard operating procedure?	0			X

2) Does the ship have an instruction or Standard Operating Procedure for Divisional Parties/Unit Allocations and does it address: a) Request chit; b) Number of personnel in attendance; c) Use-or-lose policy concerning funds; d) Receipts/return of unused funds; e) Maximum amount of \$2.50/person/ qtr	2	X		
3) If the ship has a vehicle, do they have a policy or instruction on recreation vehicle usage and maintenance and does it cover: a) Driver qualification; b) Driver responsibility; c) Scheduled maintenance; Responsibilities: d) Check-in/check-out procedures; e) Vehicle/key control; f) Appropriate use of recreation; Vehicle: g) Accident procedures.	0			X
E. Financial Management	Value	Yes	No	N/A
1) Letter Designating CNIC as Successor in Interest to bank account(s) (must be on file at CNIC; letter and signature must be up-to-date)	1	X		
2) Does the Recreation Fund Custodian maintain an accurate Receipt and Expenditure Log?	4	X		
3) Is a Statement of Operations and Net Worth prepared at the end of each month, summarizing the month's income/expenses, and submitted to and signed by the Commanding Officer?	4	X		
4) Are checks printed using the correct format?	1	X		
Checks should be printed as follows: USS _____ Recreation Fund TAX ID NUMBER 62-1744056 FPO ** _____				

5) Is the financial institution holding the Command's funds federally insured by the FDIC or NCUA and does it earn interest?	1	X		
Recapitulation of Cash Assets: (1) Undeposited receipts/funds on chip or strip (2) Savings Account (3) Checking Account (4) Funds sent electronically, but not in account. (provide Navy Cash summary to document) (5) Petty Cash Account, Cash (6) Petty Cash Account, Vouchers (7) Total value of Change Funds Total value of cash assets		Amount: <u>\$0.00</u> <u>\$20,524.60</u> <u>\$10,825.73</u> <u>\$0.00</u> <u>\$0.00</u> <u>\$0.00</u> \$31,350.33		
6) Does the Fiscal Oversight Board validate the Savings/Checking account statement and R&E Log monthly?	3	X		
7) Are voided checks attached to the stub with the routing numbers and signature space removed?	1		X	
8) Are duplicate deposit slips or bank receipts retained on file for all deposits to checking and savings accounts, or are there Navy Cash records to support electronic deposits?	1		X	
9) Is a Navy Cash Daily Activity Report (Point of Sale Device card reader transaction information and Navy Cash Card transactions) used to substantiate the Receipt and Expenditure Log and the monthly bank statement?	2	X		
10) Are Daily Activity Records (NAVCOMPT 2211) used properly?	2		X	
11) Are receipts used to document all sales?	2		X	
F. Program Execution	Value	Yes	No	N/A
1) Minutes of Recreation Advisory Board meetings annotating action taken by the Commanding Officer.	1	X		
2) Are meetings at least once per qtr?	1	X		

3) Are all checking account/debit card disbursements validated by receipts, sales slips or invoices?	4	X		
4) Are liabilities incurred against the fund approved by Commanding Officer or their designated representative?	4	X		
5) Is resale stock/ticket stock inventoried once a month using an Inventory Record (NAVCOMPT 2215) or similar form?	2	X		
6) Are bills paid when due or no later than 30 days from the date of incurrence?	4	X		
7) Notwithstanding the tax-exempt status of a ship's Recreation Fund, has the Command ensured Sales Taxes have not been paid nor have taxes been withheld from its checking or savings accounts?	3		X	
8) The Command has ensured it has not borrowed funds or established lines of credit (including credit cards) with private financial institutions or businesses?	3	X		
9) Are Purchase Orders used for all commercial procurements?	2	X		
10) Are Purchase Orders pre-numbered beginning with the fiscal year?	1	X		
11) Are a minimum of 3 competitive bids obtained for purchases exceeding \$5000?	3	X		
12) Are all contracts or purchases exceeding established thresholds approved by a Contract Review Board and signed by the Commanding Officer?	3	X		
13) Are Purchase Orders, checks and debit cards properly secured in a non-shared, controlled, locking receptacle?	3	X		

G. Property Management	Value	Yes	No	N/A
1) Is an inventory maintained for all property which has a unit acquisition cost exceeding \$300 and a useful life greater than 2 years?	1	X		
2) Is an inventory maintained for all property which has a unit acquisition cost less than \$300 or a useful life less than 2 years?	1	X		
3) Is a Certificate of Disposition NAVCOMPT 2212 used to document the disposal of property having a unit acquisition cost of \$300 or more and a useful life greater than 2 years?	1	X		
4) Is a simple check-out system being used to issue Recreation Gear locker equipment?	1	X		
5) Are inventory numbers permanently affixed to all property having a unit acquisition cost of \$300 or more and a useful life greater than 2 years?	1	X		
6) Is there a simple Preventive Maintenance Program to ensure all fitness and recreation equipment is safe and available for use; and does it address the following: Cleaning schedule for all equipment, Mechanical inspection of all equipment, Lubrication requirements, Reporting system for broken equipment, Guidelines for proper use of equipment	2	X		
7) Is a prize log inventory maintained with final signature from winning receiver?	1	X		
H. Resale Program (Graded Separately)	Value	Yes	No	N/A
1) Has the Resale Change Fund Custodian been designated in writing by the Commanding Officer?	1			X
2) Are selling prices and mark-up percentages approved by the Commanding Officer and established in writing?	1			X
3) Is access to resale stock limited to the Resale Change Fund Custodian?	1			X
4) Does the Resale Change Fund Custodian deposit cash receipts when the accumulated total exceeds \$100.00?	1			X
5) Does the Fiscal Oversight Board conduct Surprise Cash Counts/Ticket Counts on a quarterly basis?	1			X

6) Does the cash on hand equal cash receipts plus the amount of the change fund?	1			X
7) Is the Resale Inventory Reconciliation Form completed after each monthly inventory?	2			X
8) Are emblematic special orders placed for groups vice individuals?	1			X
9) Are food resale items limited to pre-packaged non-perishable items?	1			X



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(d) CNICINST 7000.3 Accounting Procedures for Nonappropriated Funds

1. Per references (a) through (d), subject inspection was conducted as follows:

INSPECTION OVERALL RESULTS:

OUTSTANDING: 90-100 PTS Outstanding (91)
SATISFACTORY: 75-89 PTS _____
UNSATISFACTORY: 0-74 PTS _____

RESALE RESULTS (GRADED SEPARATELY):

SATISFACTORY: 8-10 PTS _____
UNSATISFACTORY: 0-7 PTS _____
NOT-APPLICABLE: Not-Applicable (Not Scored)

INSPECTION REMARKS AND SUMMARY:

GENERAL INFORMATION:

- a. Date of Inspection: 28 April xxxx - 28 April xxxx
- b. Command: USS XXXX
- c. Commanding Officer: CDR XXXX
- d. Inspectors: Tina Massa
- e. Home Port: Little Creek, VA
- f. ISIC: XXXX
- g. Executive Officer: CDR XXXX
- h. Senior Member of Fiscal Oversight: LT XXXX
- i. Recreation Services Officer: ENS XXXX
- j. Recreation Fund Custodian: ENS XXXX
- k. Recreation Advisory Board Head: CS1 XXXX
- l. Complement:

CREW	STAFF	AIR DET	USMC	TOTAL
330	0	0	0	330

UNAUTHORIZED EXPENDITURES AND/OR PRACTICES:

1. 03 March xxxx --- (\$400.52) --- The Recreation Fund was tasked to fund this non-recreation program. The SUPPO is responsible for feeding the crew. If the Command anticipates a time when mess decks are closed or when Supply would live to give the CS's time off, the Supply Dept. must make arrangements to feed the crew.

Per (Reference (a) Chapter 3, paragraph 14mm.)

Notes: Pizza Hut, Check #636; PO# XX-020

Total Unauthorized Expenses: 1

Total Point Deduction: -5

Inspection Detail				
A. Critical Elements	Value	Yes	No	N/A
1) Does the Command have a Working Recreation Fund Budget with documentation to support budget figures that is approved (signed) by the Commanding Officer?	5	X		
2) Are signed and dated copies of the Recreation Fund Financial Statement (CNIC 7010/01) along with all supporting financial records for the last 3 fiscal years on file? (most recent signed and submitted to CNIC NLT Dec 1)	5	X		
3) Does the Fiscal Oversight Board meet semi-annually to review and inspect the financial accounts and all property of the Recreation Fund each 31 March and 30 September?	5	X		
4) Are there cash resources currently on hand in the ship's Afloat Recreation account to meet outstanding obligations?	5	X		
B. Letters of Designation	Value	Yes	No	N/A
1) Recreation Services Officer (RSO) W/Relief	1	X		
2) Recreation Funds Custodian (RFC) W/Relief	1	X		

3) Was an internal inspection and inventory conducted prior to the Recreation Fund Custodian and Recreation Services Officer turnover?	1	X		
4) Recreation Advisory Board (RAB)	1	X		
5) Fiscal Oversight Board	1	X		
6) Receiving Agent (Recommend Duty Supply)	1	X		
7) Letter designating personnel authorized to sign checks. (At least two people)	1	X		
8) Contract Review Board (3 people)	1	X		
C. Training	Value	Yes	No	N/A
1) Has the Recreation Services Officer attended the required three-day Afloat Recreation Program Management Course?	3	X		
2) Has the Recreation Fund Custodian attended the required three-day Afloat Recreation Program Management Course?	3	X		
3) Does the RFC or RSO know who to contact in the Region, the TYCOM or at CNIC in case they have any fund or program related questions?	0	X		
D. Shipboard Instructions, Policies and SOPs	Value	Yes	No	N/A
1) If the ship has a Discount Ticket Sales Program or Ticket Rebate Program, do they have an instruction or standard operating procedure?	0			X

2) Does the ship have an instruction or Standard Operating Procedure for Divisional Parties/Unit Allocations and does it address: a) Request chit; b) Number of personnel in attendance; c) Use-or-lose policy concerning funds; d) Receipts/return of unused funds; e) Maximum amount of \$2.50/person/ qtr	2	X		
3) If the ship has a vehicle, do they have a policy or instruction on recreation vehicle usage and maintenance and does it cover: a) Driver qualification; b) Driver responsibility; c) Scheduled maintenance; Responsibilities: d) Check-in/check-out procedures; e) Vehicle/key control; f) Appropriate use of recreation; Vehicle: g) Accident procedures.	0			X
E. Financial Management	Value	Yes	No	N/A
1) Letter Designating CNIC as Successor in Interest to bank account(s) (must be on file at CNIC; letter and signature must be up-to-date)	1	X		
2) Does the Recreation Fund Custodian maintain an accurate Receipt and Expenditure Log?	4	X		
3) Is a Statement of Operations and Net Worth prepared at the end of each month, summarizing the month's income/expenses, and submitted to and signed by the Commanding Officer?	4	X		
4) Are checks printed using the correct format?	1	X		
Checks should be printed as follows: USS _____ Recreation Fund TAX ID NUMBER 62-1744056 FPO ** _____				

5) Is the financial institution holding the Command's funds federally insured by the FDIC or NCUA and does it earn interest?	1	X		
Recapitulation of Cash Assets: (1) Undeposited receipts/funds on chip or strip (2) Savings Account (3) Checking Account (4) Funds sent electronically, but not in account. (provide Navy Cash summary to document) (5) Petty Cash Account, Cash (6) Petty Cash Account, Vouchers (7) Total value of Change Funds Total value of cash assets		Amount: <u>\$0.00</u> <u>\$0.00</u> <u>\$41,738.50</u> <u>\$0.00</u> <u>\$0.00</u> <u>\$0.00</u> \$41,738.50		
6) Does the Fiscal Oversight Board validate the Savings/Checking account statement and R&E Log monthly?	3	X		
7) Are voided checks attached to the stub with the routing numbers and signature space removed?	1	X		
8) Are duplicate deposit slips or bank receipts retained on file for all deposits to checking and savings accounts, or are there Navy Cash records to support electronic deposits?	1	X		
9) Is a Navy Cash Daily Activity Report (Point of Sale Device card reader transaction information and Navy Cash Card transactions) used to substantiate the Receipt and Expenditure Log and the monthly bank statement?	2	X		
10) Are Daily Activity Records (NAVCOMPT 2211) used properly?	2	X		
11) Are receipts used to document all sales?	2	X		
F. Program Execution	Value	Yes	No	N/A
1) Minutes of Recreation Advisory Board meetings annotating action taken by the Commanding Officer.	1	X		
2) Are meetings at least once per qtr?	1	X		

3) Are all checking account/debit card disbursements validated by receipts, sales slips or invoices?	4	X		
4) Are liabilities incurred against the fund approved by Commanding Officer or their designated representative?	4	X		
5) Is resale stock/ticket stock inventoried once a month using an Inventory Record (NAVCOMPT 2215) or similar form?	2	X		
6) Are bills paid when due or no later than 30 days from the date of incurrence?	4	X		
7) Notwithstanding the tax-exempt status of a ship's Recreation Fund, has the Command ensured Sales Taxes have not been paid nor have taxes been withheld from its checking or savings accounts?	3	X		
8) The Command has ensured it has not borrowed funds or established lines of credit (including credit cards) with private financial institutions or businesses?	3	X		
9) Are Purchase Orders used for all commercial procurements?	2	X		
10) Are Purchase Orders pre-numbered beginning with the fiscal year?	1	X		
11) Are a minimum of 3 competitive bids obtained for purchases exceeding \$5000?	3		X	
12) Are all contracts or purchases exceeding established thresholds approved by a Contract Review Board and signed by the Commanding Officer?	3	X		
13) Are Purchase Orders, checks and debit cards properly secured in a non-shared, controlled, locking receptacle?	3	X		

G. Property Management	Value	Yes	No	N/A
1) Is an inventory maintained for all property which has a unit acquisition cost exceeding \$300 and a useful life greater than 2 years?	1	X		
2) Is an inventory maintained for all property which has a unit acquisition cost less than \$300 or a useful life less than 2 years?	1	X		
3) Is a Certificate of Disposition NAVCOMPT 2212 used to document the disposal of property having a unit acquisition cost of \$300 or more and a useful life greater than 2 years?	1	X		
4) Is a simple check-out system being used to issue Recreation Gear locker equipment?	1	X		
5) Are inventory numbers permanently affixed to all property having a unit acquisition cost of \$300 or more and a useful life greater than 2 years?	1		X	
6) Is there a simple Preventive Maintenance Program to ensure all fitness and recreation equipment is safe and available for use; and does it address the following: Cleaning schedule for all equipment, Mechanical inspection of all equipment, Lubrication requirements, Reporting system for broken equipment, Guidelines for proper use of equipment	2	X		
7) Is a prize log inventory maintained with final signature from winning receiver?	1	X		
H. Resale Program (Graded Separately)	Value	Yes	No	N/A
1) Has the Resale Change Fund Custodian been designated in writing by the Commanding Officer?	1			X
2) Are selling prices and mark-up percentages approved by the Commanding Officer and established in writing?	1			X
3) Is access to resale stock limited to the Resale Change Fund Custodian?	1			X
4) Does the Resale Change Fund Custodian deposit cash receipts when the accumulated total exceeds \$100.00?	1			X
5) Does the Fiscal Oversight Board conduct Surprise Cash Counts/Ticket Counts on a quarterly basis?	1			X

6) Does the cash on hand equal cash receipts plus the amount of the change fund?	1			X
7) Is the Resale Inventory Reconciliation Form completed after each monthly inventory?	2			X
8) Are emblematic special orders placed for groups vice individuals?	1			X
9) Are food resale items limited to pre-packaged non-perishable items?	1			X