

Part 1

The weaknesses in internal accounting controls in the system recommended by John are:

- (1) The cash could be stolen from John's vehicle before it is deposited in the bank.
- (2) John could potentially steal from the company and then cover the theft because of a lack of segregation of duties between the handling of cash, bank reconciling process, and recording of transactions in the accounting records.
- (3) The accounting information for the business could be lost or stolen if it is all stored on John's laptop.
- (4) John should not be able to write checks to himself as this leaves the company vulnerable to theft.

Improvements should include the following:

- (1) Cash should be deposited in the bank daily. At a minimum cash should be locked in a safe until it can be deposited.
- (2) John should be responsible for the accounting function only. Natalie (or some other independent person) should sign all checks and make all deposits. Checks should be signed only when there is documentation present to support the payment. All invoices should be stamped "PAID" to avoid duplicate payment.
- (3) Bank reconciliations should be prepared by a person independent of the handling and recording of cash. However, this may not be possible in a small organization such as Cookie Creations. At a minimum, Natalie and not John should prepare bank reconciliations monthly.

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