



USCG  
Operational Risk Assessment MWR

**Date:** \_\_\_\_\_  
**Score Level:** \_\_\_\_\_  
**Score:** \_\_\_\_\_  
**Conducted By:** \_\_\_\_\_

### Section Score Summary

Section	Points Achieved	Points Possible
Cash/Media Accountability		90.00
Inventory Control		108.00
Asset Protection		48.00
Awareness and Training		14.00

### Cash/Media Accountability

Q#	Question	Answer Options	Points Achieved
1.1	Are monies on-hand (change, register tills, petty cash) properly accounted for per the allocated funds noted on the Balance Sheet? This may need to be completed in parts based on how the monies are stored on base.	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.2	Are funds in the safe, petty cash and register tills periodically (quarterly) verified through an unannounced count independent from the manager responsible for the funds? Look for documentation/timing of counts. Refer to COMDTINST M1710.13C, Chapter 8.B.5.E	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.3	Are funds counted and documented at opening and closing at each location to verify the assigned funds and sales incurred are accounted for? Look for documentation, if available.	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.4	Does each location maintain a safe / locked location to secure funds (i.e. opening, petty cash and deposits) on-hand?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.5	Are all safes secured/locked upon inspection and free of prior day's deposits, unless authorized to drop deposits less frequently? Safe would not be required to be locked if no monies are maintained within the safe.	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	

1.6	Is access to the safe limited/controlled by authorized employees?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.7	Are all safe combinations documented in a separate labeled, sealed, signed and dated envelope contained within the safe within the MWR Administrative Office?	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.8	Are deposits made daily or when funds accumulate to the sum of \$200, whichever is sooner? Refer to COMDTINST M1710.13C, Chapter 8.B.5.E	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.9	Are deposits from each location verified by an Administration Office employee prior to making a bank deposit?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.10	Do the total of monies submitted daily from each location reflect the total sales generated for the day?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.11	Does each deposit slip contain the initials of the preparer as documentation the deposit amount was verified after being initially assembled by the activity?	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.12	Are the deposit validation dates within the next business day and/or are in line with the specific deposit drop policies set forth by the MWR Director?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.13	Does the MWR Director review and initial the monthly bank reconciliations?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.14	Is the employee responsible for handling the bank deposits separate from the employee reconciling the monthly bank statements?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.15	Are overages and shortages calculated by location and tracked by employee for trending purposes, if overages and/or shortages are unexplained and increasing over time?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.16	Is the checkbook and supplies of blank checks maintained in a secured/locked location with limited access?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.17	Are all unused checks accounted for and have not been pre-signed by an authorized signer?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.18	Does each Paid Out transaction have a detailed receipt to support the expense?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.19	Are all paid out expenditures noted completely and accurately on a corresponding tracking document?	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.20	Does each register have a detailed journal role or electronic journal available to review all daily transactions?	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
1.21	Are customer credit card numbers masked (reflect the last four digits) on all receipts?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	

## Inventory Control

Q#	Question	Answer Options	Points Achieved
2.22	Is a ticket/voucher physical inventory completed on a monthly basis and any discrepancies researched, explained and corrected?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.23	Are all tickets / vouchers maintained in a locked area with limited access?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.24	Are all tickets / vouchers on-hand valid for use (within documented expiration date)?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.25	Is the exposure to potential losses (i.e. expiration dates, refund / exchange possibilities) limited on the advance purchase of tickets?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.26	Is the variance between the last physical inventory to the current physical inventory for liquor items compared to the change in inventory (i.e. sales, shipments, transfers) to identify any actual loss each month?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.27	Are deposits made daily or when funds accumulate to the sum of \$200, whichever is sooner? Refer to COMDTINST M1710.13C, Chapter 8.C.3.C	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.28	Are all partially used liquor bottles included in each physical count by weighing or using an estimate to account for the items? Refer to COMDTINST M1710.13C, Enclosure (9)	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.29	Are all liquor items and bar taps locked/secure when not in immediate use? This refers to any bar cabinets and/or storage areas. Refer to COMDTINST M1710.13C, Enclosure (9).F.1	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.30	Are standard size glasses, drink recipes and pre-measured pouring devices used to control the physical inventory of liquor? Refer to COMDTINST M1710.13C, Enclosure (9).E.2	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.31	Have managers, bartenders and wait staff serving alcoholic beverages received certified training (i.e. TIPS and CARE) in alcohol abuse? Refer to COMDTINST M1710.13C, Enclosure (9).C.7.G.(3)	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.32	Are food and liquor physical inventories completed on a regular scheduled cycle?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.33	Is the variance between the last physical inventory to the current physical inventory for food items compared to the change in inventory (i.e. sales, shipments, transfers) to identify any actual loss each month?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.34	Is the physical inventory counted by employees other than who sell the inventory? Refer to COMDTINST M1710.13C, Chapter 8.C.3.C	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	

2.35	Are food items portion controlled to make certain each customer receives the same or similar portion sizes and the amount is consistent with pricing for the item?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.36	Are food items used on a first in first out basis to maximize freshness and the shelf life of the items?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.37	Are waste logs maintained to track all unused food being disposed due to expiration dates and/or for freshness reasons if already prepared?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.38	Are employees restricted from taking and/or consuming expired and/or damaged food items? Inquire on disposal process for these types of items. Refer to Nonappropriated Fund Security Guide 13.C	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.39	Are the expiration dates on food items reviewed on a daily/weekly basis to confirm all food is within freshness standards? Review a sample of food items to confirm all expiration dates are valid.	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.40	Are any food items being consumed by staff as complimentary meals documented to accounted for these items when reviewing inventory results?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.41	Is a minimum of one staff member certified in ServSafe and the certification is current?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.42	Are detailed property records, including identification numbers of MWR property and equipment, maintained and kept up to date for items valued greater than \$2,500 and for sensitive items with acquisition cost between \$500 and \$2,499? Refer to COMDTINST M1710.13C, Chapter 8.B.10.A and B	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.43	Are physical inventory "spot checks" performed periodically to confirm equipment is accounted for and in good working order?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
2.44	Is all rental equipment accounted for through a physical inspection or documentation of a current rental agreement?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	

## Asset Protection

Q#	Question	Answer Options	Points Achieved
3.45	Are keys kept in the possession of members of management and spare keys maintained in a secured key box and/or safe in a sealed, dated and signed envelope?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.46	Are clear trash bags used to store trash and cardboard boxes are broken down prior to disposal? Inspect area outside the backdoor.	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.47	Is the camera system (i.e. monitor, camera, DVR or VCR) operational?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.48	Do camera angles cover all high risk areas (i.e. entrances, exits, registers)?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.49	Is the DVR or VCR set at the current time and date?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.50	Is the video reviewed on a periodic basis to confirm guidelines are being adhered to on a daily basis?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.51	Are all off-site storage containers / facilities secured when not in use and is the key controlled?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.52	Are security controls (i.e. locks, keys and alarm codes) changed when an authorized employee is terminated, transferred or demoted?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.53	Are exits locked/alarmed (panic bar) when not supervised by a manager? Test the alarm.	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
3.54	Are all accessible entry and exit points (doors, windows, vents, skylights, etc.) adequately secured?	<input type="checkbox"/> Yes = 6.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	

## Awareness and Training

Q#	Question	Answer Options	Points Achieved
4.55	Do employees understand how losses occur that affect the physical inventory result?	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
4.56	Do managers know the net loss each month as a result of the physical inventory?	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
4.57	Do employees know the function and use of the Alert Line?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
4.58	Does the location maintain a copy of the United States Coast Guard Morale, Well-Being and Recreation Non-Appropriated Security Guide on-hand for reference to minimum standards?	<input type="checkbox"/> Yes = 2.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	
4.59	Have all prior visit/audit recommendations from the independent Auditor's Report (CPA) and Operational Risk Assessment (LPI) been addressed and corrected, if feasible?	<input type="checkbox"/> Yes = 4.00 <input type="checkbox"/> No = 0.00 <input type="checkbox"/> NA = 0.00	