

INSTRUCTIONS TO COMPLETE DSC FORM 379

OFFICE SYMBOL: Fill-in office symbol of the activity being reviewed.

PROCEDURE/FUNCTION: Give a complete description of the procedure or function being reviewed for improvement and efficiency.

EVENTS: List series of steps taken to complete the procedure or function.

CONTROL OBJECTIVE: Complete desired goals or conditions for a specified event cycle.

RISKS TO BE AVOIDED: Describe situations which may have developed due to inefficient techniques used to complete objectives (e.g., incomplete invoices, unauthorized purchases, improper purchase price).

CONTROL TECHNIQUE: Processes and documents used which enable a control objective to be accomplished.

RESULTS OF TESTS: Describe nature, extent, and timing of tests. Provide details of testing each control technique.

PREPARED BY: Self-Explanatory.

DATE: Self-Explanatory.

REVIEWED BY: Self-Explanatory.

DATE: Self-Explanatory.