

## Accounts Receivable/Sales/Receipts

- Excessive number of voided receipts, customer discounts and returns
- Customers complaining they are receiving non-payment notices
- Unauthorized bank accounts
- Unauthorized bank accounts
- Unauthorized voided receipts, customer discounts, or returns
- Unauthorized account adjustments or write-offs
- Untimely deposits
- Sudden activity in a dormant bank account
- Unjustified cash transactions
- Large number of account write-offs
- Unreconciled bank accounts
- Cash register shortages or overages
- Increase in past-due accounts
- No collection efforts on past-due or written-off accounts
- Cash payments when checks are expected
- Unexplained drop in revenue despite same level of sales
- Discrepancies between bank deposits and posting