

**COMMANDER NAVY INSTALLATIONS COMMAND (CNIC)
MANAGEMENT and ASSISTANCE TEAM (N9G)**



**Local
Internal Control Questionnaire (ICQ)
FY17**

BOWLING

5720 INTEGRITY DRIVE
MILLINGTON TN 38055-6520

REVISED OCTOBER 2016

REVIEW COVER SHEET

HOST COMMAND: _____

DATES OF REVIEW: _____

REVIEW CONDUCTED BY: _____

Business Office POC

Name _____

Email: _____

Phone: _____

Region Internal Review Officer

Name _____

Email: _____

Phone: _____

Briefly describe the Bowling program at this activity:

Special Events:

Services Offered (include those provided by contract and/or concessionaire):

1.	<p>Are all bowling center activities meeting the required cash flow standard of total revenue? (Activity Net Income before depreciation)?</p> <p>Note: CAT "C" = 25% CAT "B" = 10%</p> <p>Reference: CNICINST 1710.3, para 2502a.(3)</p> <p><u>Comments:</u></p>	YES <input type="checkbox"/> NR <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
2.	<p>Does the bowling center COGS for merchandise operations activities meet the following percentage of revenue standards?</p> <p>Note: CAT "C" = 60% CAT "B" = 65%</p> <p>Reference: CNICINST 1710.3, para 2502a.(3)</p> <p><u>Comments:</u></p>	YES <input type="checkbox"/> NR <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
3.	<p>Does the bowling center direct labor cost for program operations activities meet the standard percent of revenue.</p> <p>CAT "C" = 50% CAT "B" = 55%</p> <p>Reference: CNICINST 1710.3, para 2502a.(3)</p> <p><u>Comments:</u></p>	YES <input type="checkbox"/> NR <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>

4.	<p>Are managers using the accepted industry standard metrics for bowling as outlined in CNICINST 1710.3, para 1910?</p> <p>Note:</p> <p>a. Level of usage is measured by tracking number of games played.</p> <p>b. Level of operational efficiency is measured by income per game, food and beverage income per game, and shoe rental per open play game.</p> <p>Reference: CNICINST 1710.3, para 1910, Metrics</p> <p><u>Comments:</u></p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
5.	<p>Are the Bowling Program Standards and Metrics conducted annually with follow-up corrections within 90 days?</p> <p>Reference: CNICINST 1710.3, para 1910, Metrics</p> <p><u>Comments:</u></p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
6.	<p>Are Bowling Center fees and charges established at no less than 75% of prices at comparable off-base facilities?</p> <p>Reference: CNICINST 1710.3, para 2502a.(3)</p> <p><u>Comments:</u></p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Notes:			

ADDITIONAL REQUIREMENTS

COMPLETE THE FOLLOWING ICQs, as applicable

<input type="checkbox"/> HUMAN RESOURCES ICQ*	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
<input type="checkbox"/> FOOD AND BEVERAGE ICQ	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
<input type="checkbox"/> FINANCE ICQ			
Financials*	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
Cash and Cash Handling	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
Sales	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
Account Receivable	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
Accounts Payable*	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
Inventories and Fixed Assets	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
<input type="checkbox"/> PROCUREMENT ICQ			
Purchasing	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
NAF Purchase Card*	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR
Receiving	<input type="checkbox"/>	<input type="checkbox"/> N/A	<input type="checkbox"/> NR

NOTES:

***Records may be kept at by Regional Business Office**