

**Case 10.5 - Southeast Shoe Distributor, Inc.
Documents and Records for Audit Procedure 3a**

Southeast Shoe Distributor, Inc. Vendor Ledgers for Audit Procedure 3a* For the Period From December 1, 2018 to December 31, 2018						
Vendor	Date	Trans. Ref.	Type	Debit Amount	Credit Amount	Balance
Brown Group, Inc.	12/01/18	Balance Fwd				12,366.94
	12/07/18	7357	CDJ	12,366.94		0.00
	12/12/18	47314	PJ		1,952.64	1,952.64
	12/26/18	49524	PJ		25,883.00	27,835.64
Georgia Natural Gas Service	12/01/18	Balance Fwd				412.66
	12/12/18	7358	CDJ	412.66		0.00
	12/26/18	359052-002-08	PJ		448.06	448.06
Metro Cleaning	12/01/18	Balance Fwd				0.00
	12/05/18	18777	PJ		350.00	350.00
	12/26/18	7415	CDJ	350.00		0.00
Vargo Rack & Shelving	12/01/18	Balance Fwd				825.74
	12/26/18	7417	CDJ	825.74		0.00
	12/31/18	2077 - 45	PJ		771.47	771.47
Weyco Group, Inc.	12/01/18	Balance Fwd				9,649.56
	12/05/18	24715	PJ		7,111.88	16,761.44

*Abstracted from the printout of Vendor Ledgers using exact format of the printout (Note: Trans. Ref. refers to the corresponding check number or vendor invoice number and Type refers to the corresponding Cash Disbursement Journal - CDJ or Purchase Journal - PJ).

**Case 10.5 - Southeast Shoe Distributor, Inc.
Documents and Records for Audit Procedure 3a (continued)**

Voucher	
Check #: 7453	Approval: JS
Date: 01/04/19	Paid Voucher #: 9049
Payee: Brown Group, Inc.	Account #: 12000
Amount: \$ 1,952.64	
Description: Purchase of women's shoes	

Invoice		Brown Group, Inc.		# 47314	
8300 Maryland Avenue St. Louis, MO 63105 314-854-4000 (phone), 314-854-4274 (fax)					
Date: 12/07/18	PO #: 3336	Terms: Net 30	Shipped: United Parcel Service		
		FOB: Shipping Point			
Bill To		Ship To			
Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303		Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303			
Phone: (404)555-5555					
Item #	Description	Size	Quantity	Unit Price	Amount
45623	Naturalizer Royal Pumps Bone	6.5 M	36	\$ 16.79	\$ 604.44
45623	Naturalizer Royal Pumps Bone	7.0 M	36	16.79	604.44
45623	Naturalizer Royal Pumps Bone	7.5 M	36	16.79	604.44
Total Amount					\$ 1,813.32
Rate N/A Tax					
Shipping					139.32
Total Invoice					\$ 1,952.64
Message					
Shipped 12/08/2018					Paid

Receiving Report			
Southeast Shoe Distributor, Inc.		Date Received: 12/12/18	
1102 Memorial Avenue		Receiving Report #: 2780	
Atlanta, GA 30303			
Received from		Purchase Order #	
Brown Group, Inc.		3336	
Freight carrier		Received by	
United Parcel Service		Sue Ravens	
Quantity	Item #	Size	Description
36	45623	6.5 M	Naturalizer royal pumps bone
36	45623	7.0 M	"
36	45623	7.5 M	"
Paid			
Condition:			
Excellent			

Bill to		Purchase Order			
Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303		PO #: 3336			
Phone: (404)555-5555		Date: 12/05/18 Date Required: 12/14/18			
		Terms: Net 30			
		Shipped: United Parcel Service			
		Buyer: Mary West			
Vendor		Ship To			
Brown Group, Inc. 8300 Maryland Avenue St. Louis, MO 63105		Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303			
Phone: (314)854-4000					
Item #	Description	Size	Quantity	Unit Price	Amount
45623	Naturalizer Royal Pumps Bone	6.5 M	36	\$ 16.79	\$ 604.44
45623	Naturalizer Royal Pumps Bone	7.0 M	36	16.79	604.44
45623	Naturalizer Royal Pumps Bone	7.5 M	36	16.79	604.44
Total Amount					\$ 1,813.32
Tax					
Total Invoice					\$ 1,813.32
Paid					
Message					
Authorization					
Name: Bruce Penny					
Date: 12/05/18					
Title: Purchasing Supervisor					
Signature: Bruce Penny					

**Case 10.5 - Southeast Shoe Distributor, Inc.
Documents and Records for Audit Procedure 3a (continued)**

Voucher	
Check #:	7476
Date:	01/16/19
Payee:	Georgia Natural Gas Service
Amount:	\$ 448.06
Description:	Monthly gas bill
Approval:	JS
Voucher #:	9070
Account #:	75000

Paid

Service For:	Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, Georgia 30303	Your Account Number 359052-002-08	Rate - Type of Service Commercial	Billing Date 12/24/18
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KT	Previous Balance	GAS 412.66
	Payment - Thank You	(412.66)
	Remaining Balance	0.00
	Current Bill	448.06
	Total	448.06

Paid	Current bill Past Due After January 17, 2019	Total Amount Due 448.06
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HOW YOUR CURRENT GAS CHARGES ARE CALCULATED								
Meter Number	Service Period	Days	Type of Reading	Meter Readings Current	Meter Readings Past	CCF Used	BTU Factor	Therms Used
159756	11/22/18 - 12/24/18	32	Actual	15297	15852	555	1.049	582

Total Therms Billed	Energy Charge Therms X Rate (.73928)	WNA Therms X Factor (- .00558)	Facilities Charge	Taxable Amount	Sales Tax (3.00%)	Current Gas Charge
582	430.26	- 3.25	8.00	435.01	13.05	448.06

SEE THE BACK OF THIS BILL FOR ADDITIONAL INFORMATION

GEORGIA NATURAL GAS SERVICES
5605 GLENRIDGE DR NE, ATLANTA, GA 30342
(404) 257-4000

Case 10.5 - Southeast Shoe Distributor, Inc.
Documents and Records for Audit Procedure 3a (continued)

Voucher			
Check #:	7523	Approval:	JS
Date:	01/25/19	Voucher #:	9113
Payee:	Vargo Rack & Shelving	Account #:	15000
Amount:	\$ 771.47		
Description:	Purchase of storage shelving		

Invoice		Invoice #: 2077 - 45		
Vargo Rack & Shelving 6400 Hillandale Drive Lithonia, GA 30058 (404)482-4444				
Customer Order: 3348 Terms: Net 30		Date: 12/28/18 Shipped: Vargo Delivery FOB: Shipping Point		
Bill To Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303 Phone: (404)555-5555		Ship To Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303		
Item #	Description	Quantity	Unit Price	Amount
H51118	Penco Erectomatic Shelving, Beige	6	\$121.30	\$ 727.80
				Total Amount \$ 727.80 Rate: 6.0% Tax 43.67 Shipping No Charge Total Invoice \$ 771.47

Receiving Report			
Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303		Date Received: 01/02/19 Receiving Report #: 2817	
Received from Vargo Rack & Shelving		Purchase Order # 3348	
Freight carrier Vargo Truck		Received by Sue Ravens	
Quantity	Item #	Size	Description
6	H51118		Penco Erectomatic Shelving
<div style="border: 1px solid black; border-radius: 50%; width: 50px; height: 50px; display: flex; align-items: center; justify-content: center; margin: 0 auto;"> Paid </div>			
Condition: Excellent			

Bill to		Purchase Order			
Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303 Phone: (404)555-5555		PO #: 3348 Date: 12/26/18 Date Required: 12/28/18 Terms: Net 30 Shipped: Vargo Truck Buyer: Mary Talley			
Vendor Vargo Rack & Shelving 6400 Hillandale Drive Lithonia, GA 30058 Phone: (404)482-4444		Ship To Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303			
Item #	Description	Size	Quantity	Unit Price	Amount
H51118	Beige Penco Erectomatic Shelving		6	\$ 121.30	\$ 727.80
					Total Amount \$ 727.80 Tax 43.67 Total Invoice \$ 771.47
Message					Authorization Name: Bruce Penny Date: 12/26/18 Title: Purchasing Supervisor Signature: <u>Bruce Penny</u>

Case 10.5 - Southeast Shoe Distributor, Inc.
Documents and Records for Audit Procedure 3a (continued)

Voucher			
Check #:	7573	Paid	Approval: <u>JS</u>
Date:	02/22/19	Voucher #: 9138	
Payee:	Weyco Group, Inc.		Account #: 12000
Amount:	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 19,656.00</div>		
Description:	Purchase of men's shoes		

Invoice					
Weyco Group, Inc. Date: 01/09/19 234 East Reservoir Avenue, P.O. Box 1188 Invoice #: 26171 Milwaukee, WI 53201 Phone: (312)458-7474, Fax: (312)458-2500					
PO #: 3354		Shipped: Transit Freight Company			
Terms: Net 45		FOB: Shipping Point			
Bill To Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303 Phone: (404)555-5555			Ship To Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303		
Item #	Description	Size	Quantity	Unit Price	Amount
1617	Stacy Adams Low Top Tie Black	9.0 D	25	\$ 31.50	\$ 787.50
1617	Stacy Adams Low Top Tie Black	9.5 D	50	31.50	1,575.00
1617	Stacy Adams Low Top Tie Black	10.0 D	50	31.50	1,575.00
1617	Stacy Adams Low Top Tie Black	10.5 D	50	31.50	1,575.00
1617	Stacy Adams Low Top Tie Black	11.0 D	50	31.50	1,575.00
1617	Stacy Adams Low Top Tie Black	11.5 D	25	31.50	787.50
1617	Stacy Adams Low Top Tie Black	12.0 D	25	31.50	787.50
1617	Stacy Adams Low Top Tie Black	13.0 D	25	31.50	787.50
1618	Stacy Adams Low Top Tie Brown	9.0 D	25	31.50	787.50
1618	Stacy Adams Low Top Tie Brown	9.5 D	50	31.50	1,575.00
1618	Stacy Adams Low Top Tie Brown	10.0 D	50	31.50	1,575.00
1618	Stacy Adams Low Top Tie Brown	10.5 D	50	31.50	1,575.00
1618	Stacy Adams Low Top Tie Brown	11.0 D	50	31.50	1,575.00
1618	Stacy Adams Low Top Tie Brown	11.5 D	25	31.50	787.50
1618	Stacy Adams Low Top Tie Brown	12.0 D	25	31.50	787.50
1618	Stacy Adams Low Top Tie Brown	13.0 D	25	31.50	787.50
Total Amount					\$ 18,900.00
Rate N/A					Tax
Shipping					756.00
Total Invoice					\$ 19,656.00
<div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block; margin: 0 auto;">Paid</div>					
Message Shipped 01/09/2018					

Receiving Report			
Southeast Shoe Distributor, Inc. Date Received: 01/11/19 1102 Memorial Avenue Receiving Report #: 2824 Atlanta, GA 30303			
Received from		Purchase Order #	
Weyco Group, Inc.		3354	
Freight carrier		Received by	
Transit Freight Company		Sue Ravens	
Quantity	Item #	Size	Description
25	1618	9.0 D	Stacy Adams low top tie brown
50	1618	9.5 D	"
50	1618	10.0 D	"
50	1618	10.5 D	"
50	1618	11.0 D	"
25	1618	11.5 D	"
25	1618	12.0 D	"
25	1618	13.0 D	"
25	1617	9.0 D	Stacy Adams low top tie black
50	1617	9.5 D	"
50	1617	10.0 D	"
50	1617	10.5 D	"
50	1617	11.0 D	"
25	1617	11.5 D	"
25	1617	12.0 D	"
25	1617	13.0 D	"
<div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block; margin: 0 auto;">Paid</div>			
Condition: <div style="border: 1px solid black; padding: 5px; text-align: center;">Excellent</div>			

Purchase Order					
Bill to Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303 Phone: (404)555-5555			PO #: 3354 Date: 12/26/18 Date Required: 01/30/19 Terms: Net 45 Shipped: Transit Freight Company Buyer: Doug Scott		
Vendor Weyco Group, Inc. 234 East Reservoir Avenue P.O. Box 1188 Milwaukee, WI 53201 Phone: (312)458-7474			Ship To Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303		
Item #	Description	Size	Quantity	Unit Price	Amount
1617	Stacy Adams Low Top Tie Black	9.0 D	25	\$ 31.50	\$ 787.50
1617	Stacy Adams Low Top Tie Black	9.5 D	50	31.50	1,575.00
1617	Stacy Adams Low Top Tie Black	10.0 D	50	31.50	1,575.00
1617	Stacy Adams Low Top Tie Black	10.5 D	50	31.50	1,575.00
1617	Stacy Adams Low Top Tie Black	11.0 D	50	31.50	1,575.00
1617	Stacy Adams Low Top Tie Black	11.5 D	25	31.50	787.50
1617	Stacy Adams Low Top Tie Black	12.0 D	25	31.50	787.50
1617	Stacy Adams Low Top Tie Black	13.0 D	25	31.50	787.50
1618	Stacy Adams Low Top Tie Brown	9.0 D	25	31.50	787.50
1618	Stacy Adams Low Top Tie Brown	9.5 D	50	31.50	1,575.00
1618	Stacy Adams Low Top Tie Brown	10.0 D	50	31.50	1,575.00
1618	Stacy Adams Low Top Tie Brown	10.5 D	50	31.50	1,575.00
1618	Stacy Adams Low Top Tie Brown	11.0 D	50	31.50	1,575.00
1618	Stacy Adams Low Top Tie Brown	11.5 D	25	31.50	787.50
1618	Stacy Adams Low Top Tie Brown	12.0 D	25	31.50	787.50
1618	Stacy Adams Low Top Tie Brown	13.0 D	25	31.50	787.50
Total Amount					\$ 18,900.00
Tax					Total Invoice
Total Invoice					\$ 18,900.00
<div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block; margin: 0 auto;">Paid</div>					
Message Authorization Name: Bruce Penny Date: 12/26/18 Title: Purchasing Supervisor Signature: <u>Bruce Penny</u>					

**Case 10.5 - Southeast Shoe Distributor, Inc.
Documents and Records for Audit Procedure 3a (continued)**

Voucher	
Check #: <u>7579</u>	Approval: <u>JS</u>
Date: <u>02/27/19</u>	Voucher #: <u>9170</u>
Payee: <u>Metro Cleaning Service</u>	Account #: <u>62000</u>
Amount: <u>\$ 350.00</u>	Paid
Description: <u>Monthly cleaning service</u>	

Invoice		
Metro Cleaning Service 600 10 th Street NW Atlanta, Georgia 30318 (404) 999-1818		
Invoice no.:		19483
Bill To: Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303 Phone: (404)555-5555		
Due Date:		02/27/19
Date	Description	Amount
01/30/19	January 2019 Cleaning Service	\$ 350.00
		Paid
Total Amount Due		\$ 350.00