

# Revenue Internal Audit Checks

Revenue	Under Pricing	Raw Material Cost Escalations	Inward Logistics	Production Capacity	Perishable Goods
	Over Pricing	Supply Chain Issues	Outward Logistics	Customer Returns	Loss Due to Pilferage
	Cut Off	Overseas Sale	Units Reconciliations	Loss in Transit	Shrinkage of Material
	Price Fixation	Domestics Sale	Journal Entries	Insurance Coverage	Evaporation of Goods
	Units	Working Capital in Debtors	Contracts	Inco Terms	Theft
	Prod/Ser Cost	Receivable Financing	Advances	Provisions	Insurance Coverage
	Budget	Sales Terms	Cheques on Hand	Banned Products	Claims/Settlements
	Customer Base	Orders on Hand	Cheques Bounced	Country Rules	Disputed Transactions
	Discount Structure	Credit Limits	Override of Credit Limits	Price Cartel	Employee/Customer Fraud
	Transfer Pricing	Bad Debts	SOD/COI	Competitors Monopoly	Suppliers Fraud in Material
	Tax Structure	Market Coverage	Product Mix	IFRS/US GAAP	Defective/Sub Standard Inputs
	Related Party Sale	Competitor Price/Product	After Sales Cost/Revenue	Fictitious Sale	Quality Issues
	Warranty/Guarantee	Marketing Campaign	Advertising Budget	Sales Promotions	Records Retention
	Aged Inventory	Provision for Debtors	Price File	System Exceptions	Customers, Customers Market