

1. List any **two** of the internal control procedures:
 - Different people should be responsible for the purchase and receipt of goods.
 - Different people should be responsible for the purchase and bookkeeping/recording of stock.
 - Goods received have to be reconciled to the invoices received from the suppliers.
 - The balance of the *Creditors Control* account has to be reconciled to the the Creditors List extracted from the ledger.

2. **Bergriver Traders**
Reconciliation of the *Creditors Control* account and the General Ledger on 31 August 2018

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Incorrect balance according to the <i>Creditors Control</i> account	16 389	00
Cheque for Dreyer Ltd not listed	(3 240	00)
Discount for Dreyer Ltd not listed	(360	00)
CAJ column overcast	200	00
Debit note for A de Jongh & Co not listed	(730	00)
	12 259	00

3. **Adjusted Creditors List**

A de Jongh & Co. (2 150 – 730)	1 420
Dreyer Ltd (6 980 – 3 240 – 360)	3 380
Theron CC	4 500
Marais Distributors (2 887 + 72)	2 959
Total	12 259