Bar & Store Sales and Stock Audit · summary

Client A (bar and store) · 05/09/2026 to 24/09/2026 **Opinion: QUALIFIED**

SALES AUDITED
₦1,172,000
Book agrees to the recomputation (difference ₦0)

SOLD ON CREDIT
40.8%
₦478,400 · ₦141,000 with no customer named

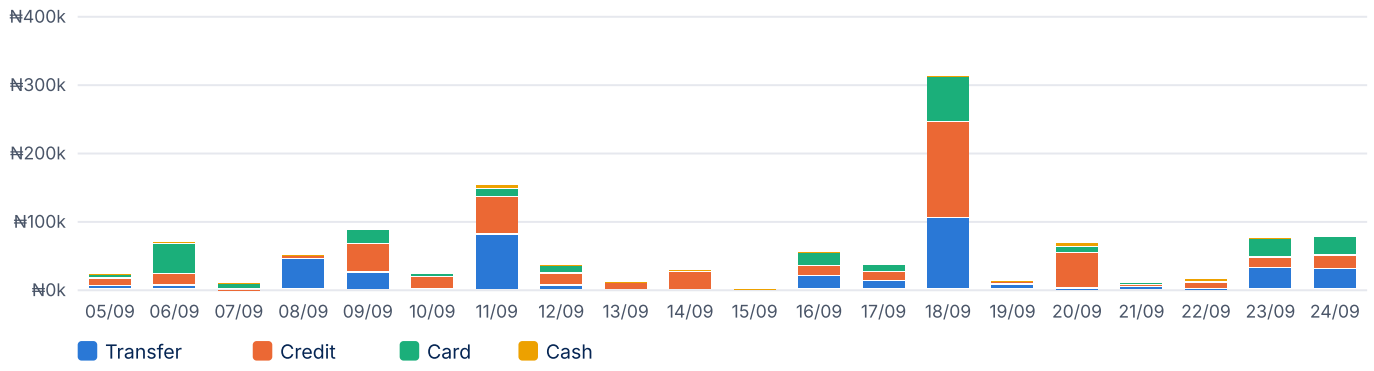
CASH HANDED OVER SHORT
₦8,200
Collected ₦42,700 of ₦50,900 expected

BAR STOCK COUNTED SHORT
₦172,800
Store holds ₦694,200 more than its book

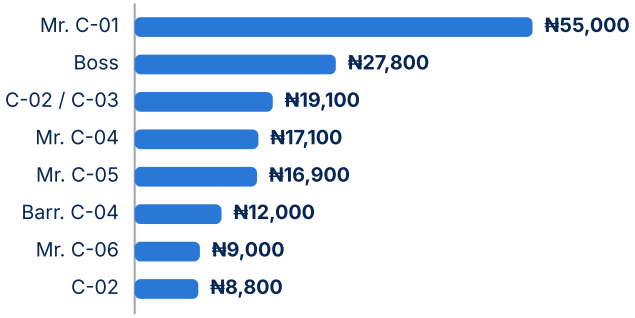
PURCHASES, NO SUPPLIER DOC
₦1,117,800
13 of 13 undocumented

FLAGS STILL OPEN
37
of 41 raised · 12 high risk

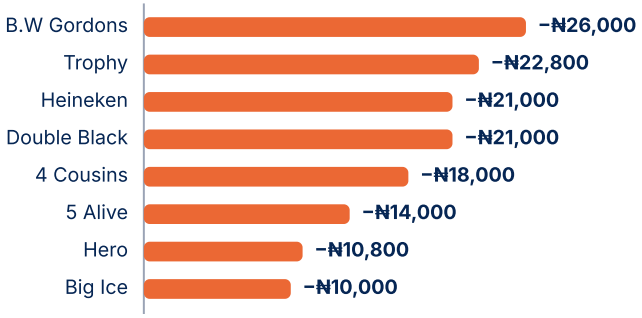
DAILY SALES BY HOW THEY WERE SETTLED



LARGEST DEBTOR BALANCES



BAR: COUNTED SHORT OF THE BOOK



PRINCIPAL FINDINGS (RANKED)

#	Finding	₦ impact	Flags
1	The 24/09 joint count does not agree to the books: the store holds whole cases not on its book, and the bar is short on some lines. Count sheets are headed 26/09.	**₦695,300**	G-01 to G-05
2	Event-day credit with no debtor named (18/09), plus 300 unmatched on 10/09.	**₦141,000**	D-01, D-02, D-03
3	No supplier document for any store delivery in the period.	**₦1,117,800**	E-01, A-13
4	Cash collected short of cash held, 05/09-16/09 (clears from 17/09).	**−₦8,200**	C-03, C-04, C-05
5	Owner consumption booked as credit sales and never repaid.	**₦27,800**	D-04
6	Mr. C-01: nine credits, nothing repaid.	**₦55,000**	D-05

WHAT WE RECOMMENDED

1. No credit on any day without a name against it; on event days the bar keeper keeps a running named list and the manager signs it at close.
2. Keep a debtors ledger by name with a credit limit for each customer. Stop further credit to Mr. C-01 until he pays.
3. File the supplier invoice or delivery note for every store delivery and write its number in the store book A/S line.
4. Hand over cash daily against a signed note that states the dates covered and includes cash repayments and surpluses.

Sample of a 20-day bar and store audit. Customers appear as codes (C-01…), staff as S-1, the owner as “Boss”. Every figure is taken from the audited workbook, which recomputes 20 trading days and 2,116 book lines. Full working file available on request.