

 Corrections and Community Supervision DIRECTIVE	TITLE Daily Tobacco Product & Postage Stamp Inventory		NO. 3070
			DATE 8/14/2015
SUPERSEDES DIR #3070 Dtd. 3/29/2013	DISTRIBUTION A	PAGES PAGE 1 OF 2	DATE LAST REVISED
REFERENCES (Include but are not limited to)	APPROVING AUTHORITY 		

I. DESCRIPTION: This procedure is designed to provide the guidelines for maintaining a daily reconciliation of tobacco products and postage stamps. This procedure may also be utilized for any other items which require daily monitoring.

II. SETTING UP CONTROLS

A. Procedure

1. Date the new day's [Form #2066](#), "Daily Tobacco Products and Postage Stamp Inventory;"
2. Commissary Supervisor enters item description in 1st column, "Inventory Item;"
3. Commissary Supervisor takes initial inventory of all items;
 - a. Physical cigarette inventory of all packs and cartons is to be converted to pack counts.
4. Enters total count in the 2nd column, "Beginning Inventory" of the form;
5. Compares the count in the 2nd column with that entered as "Physical Count" in the 6th column from the previous day;
 - a. If a variance exists between the previous day's Physical Count and today's beginning inventories, it shall be noted on previous day's form in the 8th column, "Night Variance." An explanation must be provided for any variance;
6. Retain today's form out of sight of other employees and inmates;
7. Forward the previous day's Daily Inventory form in a sealed envelope to the Facility Steward; and
8. The Steward/Head Account Clerk (HAC) will sign after reviewing counts on the form against the perpetual inventory and ensuring that all variances are investigated.

III. COMPLETING THE INVENTORY

- A. Enters the number of cigarette cartons (convert cartons to pack counts), tobacco packs and stamps received during the day in the 3rd column, "Received."
- B. From the Point of Sales reports, enters the number of cigarette packs, tobacco packs and stamps sold during the day in the 4th column, "Sales."

- C. Adds the 3rd column figure to the beginning inventory in the 2nd column and subtracts the 4th column sum to arrive at ending inventory and enters result in the 5th column, "Ending Inventory."
- D. Takes physical inventory at end of sales period, enters in the 6th column.
- E. Compares the ending inventory to the physical count.
 - 1. If a variance exists between the ending inventory and physical count, the difference must be entered in the 7th column, "Day Variance." An explanation must be provided for any variance.