

Oceanview Marine Company  
**Schedule of Interbank and Intercompany Transfers**  
 December 31, 2018

20-8

	<u>Amount</u>	<u>Disbursing Account</u>		<u>Receiving Account</u>	
		<u>Date per Books</u>	<u>Date per Bank</u>	<u>Date per Books</u>	<u>Date per Bank</u>
Transfer from general <span style="background-color: yellow;">20-6</span> to payroll Check #6269	\$13,454.30 *	12/28/2018 X	1/4/2019	12/28/2018 ^	12/28/2018 ✓
Transfer from general to payroll Check #6274	\$10,000 *	1/4/2019 X	1/7/2019	1/4/2019 ^	1/6/2019

Audit tickmark legend

- \* Traced and agreed payee, payor, check number, and check amount to the cash disbursements journal (no exceptions noted).
- X Traced and agreed the disbursement date per books to the cash disbursements journal (no exceptions noted).
- ^ Traced and agreed the receipt date per books to the cash receipts journal (no exception noted).
- ✓ Traced to year-end bank statement.