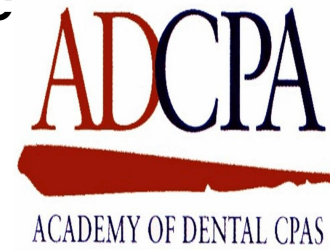


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THE SEVEN MINUTE INTERNAL AUDIT

On a ledger sheet, the professional or his/her representative should personally record the name and amount charged to each patient/client for the audited day. This entry should be made immediately after the professional (or his/her technical assistant) sees the patient/client. If the professional doesn't know the exact charge for the procedure, he/she should record the procedure on the card and then use the fee schedule in making the audit.

At the end of the day, the professional should go to the front office and get the daysheets or computer generated documents showing the charges for the day as well as the payments.

The professional should check all entries on these documents against the ledger sheet, checking off each item on the ledger sheet.

The professional should then check addition.

If the professional finds a discrepancy, he/she should look for the patient's account card. If there is an error on the account card, the professional should find out what went wrong. It may be an honest mistake.

If the account card is not found, then the professional needs to contact his/her accountant so he/she can go to the professional's office immediately to check out the financial records.