

## Chapter 6 Outline

Components of the Audit Trail  
Document Flow Prior to Purchasing  
Purchasing Documents  
Post-Receiving Activities  
The Importance of Collaboration  
Quality, Cost, and Food Safety Requirements at the Receiving Control Point  
Receiving Personnel  
Receiving Procedures  
Request-for-Credit Memos  
Marking Products  
Economic Security Concerns in Receiving  
Computerized Receiving Systems  
Quality, Cost, and Food Safety Requirements at the Storing Control Point  
Storage Personnel  
Inventory Control Policy  
Defining Storage Areas  
Economic Security Concerns in Storage Areas  
Maintaining Quality during Storage  
Procedures Necessary for Effective Inventory Controls  
Inventory Turnover  
Inventory Recordkeeping Systems  
Technology and the Inventory Counting Process  
Integrating Ordering, Receiving, Invoice Payment, and Inventory Procedures

## Competencies

1. Identify the components of the audit trail. (pp. 221–232)
2. Identify the quality, cost, and food safety requirements at the receiving control point. (pp. 232–240)
3. Identify the quality, cost, and food safety requirements at the storing control point. (pp. 240–244)
4. Describe the procedures necessary for effective inventory controls. (pp. 244–253)