



INTERNAL MEMORANDUM

FROM: Manager of
Resource Services.

TO: M Kimberley
Head of Finance.
Cc: J Vickers
Revenues Manager.

DATE: 27th June 2006.

REF: IAR0607 - 01

Unannounced Till and Float Reconciliation (2006/2007)

An unannounced audit check of the money held at the Civic Centre cashiers was undertaken on the 27th June 2006.

The audit involved the cashing up of the tills, the balancing of the change floats and Petty cash. The results of the cash-ups were as follows.

Civic Centre Cashiers – 27th June 2006.

	TILL 1 (£)	TILL 2 (£)	Petty Cash (£)
FLOATS	20.00	20.00	800.00
Takings per till print			
Cash	2054.28		
Cheques	68703.35		
Debit cards	1932.76		
Reimbursement Vouchers			331.80
	20.00	20.00	468.20
	2054.28		
Actual Cash counted	2074.28	20.00	468.20
Actual Cheques	68703.35		
Actual DC receipts	1932.76		
Difference (Over/Under)	0.00	0.00	0.00

The reimbursement vouchers examined revealed that VAT was not claimed by the section, e.g dog show prizes, however in accountancy these are reviewed and wherever possible the adjustment is carried out.

Planning and Environment Department's petty cash claims included payments for paracetamol and ibuprofen

Such purchases on behalf of the council are not permitted and should cease with immediate effect

Other claims for reimbursement had receipts mixed with personal expenditure highlighting items claimed. One other claim was for a print cartridge for a home printer. [working at home]

It is **RECOMMENDED** that the departmental officer authorising the petty cash voucher must ensure that the claim is bona fide and with original VAT receipt attached and that the items claimed are not mixed with their personal expenditure.

Suresh Mistry

AUDITOR - Resource Services