

INTERNAL INTERNAL MEMORANDUM

FROM: Internal Auditor
 Resource Services

TO: K. Tansley
 Head of Leisure Services
 Cc: C Spenser
 Assistant Finance and Administration
 Officer
 M. Kimberley Head of Finance

DATE: 27th May 2006

REF: IAR0607-02d

Unannounced Till and Float Reconciliation (2006/2007)

An unannounced audit check of the money held at the Leisure Centres has recently been undertaken.

The audit involved the cashing up of each till, the balancing of the change floats and Petty Cash and postage. The results of the Cash ups are as follows:

Redhill Leisure Centre – 3rd May 2006 & 10th May 2006

	Reception Till 1 (£)	Reception Till 2 (£)	Safe Float (£)	Petty Cash (£)	Gaming Machine (£)	Bar Float (£)
FLOATS	50.00	50.00	500.00	50.00	100.00	50.00
New float					£125.00	
Takings per Till	286.70					
Reimbursement Vouchers				37.20 6.35		
Stamps						
	336.7					
Actual Cash counted	342.70	50.00	500.00	11.45	£124.00	50.00
				55.00		
Difference (Over/Under)	6.00 over	0.00	0.00	5.00 over	£1.00 Under	0.00

The differences that have been identified need to be reconciled and care should be taken when the float is exchanged or counted.

The gaming machine float is £125, and not £100 as amended. The machine is emptied and cash counted by two members of the staff and banked. The only record maintained is the income return sheet which is attached to the paying in slip. No reading to compare and verify the takings is undertaken.

Suresh Mistry

Auditor Resource Services