

## INTERNAL MEMORANDUM

FROM: Vince Rimmington - Manager of Resource Services

TO: Mark Kimberley – Head of Corporate Services

CC: Steve Yallop – Customer Services Manager

DATE: 22<sup>nd</sup> June 2007

REF: IAR0708 - 01

### Unannounced Till and Float Reconciliation (2007/2008)

An unannounced spot check of the cash held at the Civic Centre cashiers was undertaken by Internal Audit on the 24<sup>th</sup> April 2007.

The scope of the review included procedures for the cashing up of tills, balancing of the change floats and petty cash. The results of the review are outlined below:

	<b>TILL 1 (£)</b>	<b>TILL 2 (£)</b>	<b>Petty Cash (£)</b>
<b>Floats</b>	20.00	20.00	800.00
<b>Takings per till print:</b>			
<b>Cash</b>	1861.61		
<b>Cheques</b>	(55362.72)		
<b>Debit cards</b>	(815.02)		
<b>Reimbursement</b>			(297.06)
<b>Vouchers</b>			(68.20)
<b>Recorded Cash Balances</b>	<b>1881.61</b>	<b>20.00</b>	<b>434.74</b>
<b>Actual Cash Counted</b>	1881.61	20.00	435.39
<b>Actual Cheques</b>	(55362.72)		
<b>Actual DC Receipts</b>	(815.02)		
<b>Variance (Over/Under)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.65</b>

## **Findings & Recommendations**

Whilst the review did not identify any material discrepancies or significant control weaknesses of concern, the following issues and recommendations are brought to the attention of management's attention.

The petty cash variance outlined above should be reconciled and the imprest balance restored.

A review of the reimbursement vouchers revealed that VAT was not always claimed on top up mobile phones. This should be discussed with the Treasury Accountant to determine a consistent approach.

A number of petty cash vouchers in excess of £25.00 (relevant to the Housing department) had not been authorised by Head Of Finance. Petty cash expenditure should be authorised in accordance with prescribed limits outlined the Financial Regulations.

Planning and Environment Department's petty cash claims included payments for paracetamol, Such purchases on behalf of the Council are not permitted and should cease with immediate effect. This issue was highlighted in the previous review undertaken in June 2006.

*Suresh Mistry*

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Internal Auditor - Resource Services