

INTERNAL MEMORANDUM

FROM: Vince Rimmington - Manager of Resource Services

TO: Keith Tansley - Head of Leisure Services

CC: Clare Spencer - Finance & Administration Manager

DATE: 30th June 2008

REF: IAR0809-02a

Unannounced Till and Float Reconciliation (2008/2009)

Internal Audit undertook an unannounced spot check of the cash held at the Arnold Leisure Centre on the 28th April 2008.

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:

	Reception (£) Till 12	Reception (£) Till 13	Main & Theatre Flex (£)	Petty Cash (£)	Bar (£)
Floats	50.00	50.00	500.00	50.00	50.00
Takings per till:					
Cash	84.40				
Cheques	0.00				
Debit Cards	(121.50)				
Reimbursement Vouchers				(42.21)	
Recorded Cash Balances	134.40	50.00	500.00	7.79	50.00
Actual Cash Counted	134.80	50.00	498.90	7.79	50.00
Variance (Over/Under)	0.40	0.00	(1.10)	0.00	0.00

NB: Postage Stamps are purchased out of petty cash.

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.

The variances outlined above should be reconciled and the correct balances restored.

Suresh Mistry

Internal Auditor - Resource Services