

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: IAR0809-02e

Unannounced Till and Float Reconciliation (2008/2009)

Internal Audit undertook an unannounced spot check of the cash held at the Richard Herrod Leisure Centre on the 30th 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 (£)	Bar Float (£)	Safe Float (£)	Petty Cash (£)	Gaming Machine (£)	Postage Float (£)
Floats	50.00	50.00	1500.00	50.00	125.00	40.00
Takings per Till						
Reimbursement Vouchers				(49.74)		
Stamps						(9.57)
Recorded Cash Balances	50.00	50.00	1500.00	0.26	125.00	30.43
Actual Cash Counted	50.00	50.00	1500.00	0.26	125.00	0
Variance (Over/Under)	0.00	0.00	00.00	0.00	0.00	30.43

Findings & Recommendations

The review did not identify any material discrepancies or significant control weaknesses of concern.

It was not possible to fully reconcile the postage float and usage book due to changes in the pricing structure introduced by Royal Mail (format based pricing). The separate postage float is to be discontinued.

Suresh Mistry

Internal Auditor - Resource Services