

### INTERNAL MEMORANDUM

FROM: Vince Rimmington - Manager of Audit and Risk Services

TO: Keith Tansley - Head of Leisure Services

CC: Clare Spencer - Finance & Administration Manager

DATE: 11<sup>th</sup> June 2009

REF: IAR0910-03a - Arnold Leisure Centre

#### Unannounced Till and Float Reconciliation (2009/2010)

Internal Audit undertook an unannounced spot check of the cash held at the Arnold Leisure Centre on the 22<sup>nd</sup> May 2009 and 28<sup>th</sup> May 2009.

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>Reception (£) Till 12</b>	<b>Reception (£) Till 13</b>	<b>Main &amp; Theatre Flex (£)</b>	<b>Petty Cash (£)</b>	<b>Bar (£)</b>
<b>Floats</b>	50.00	50.00	500.00	50.00	50.00
<b>Takings per till:</b>					
<b>Cash</b>	4.50	4.50			
<b>Cheques</b>					
<b>Debit Cards</b>					
<b>Reimbursement Vouchers</b>				(35.16)	
<b>Recorded Cash Balances</b>	<b>54.50</b>	<b>54.50</b>	<b>500.00</b>	<b>14.84</b>	<b>50.00</b>
<b>Actual Cash Counted</b>	54.50	54.40	500.00	14.84	50.00
<b>Variance (Over/Under)</b>	<b>0.00</b>	<b>(0.10) under</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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*

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Internal Auditor – Audit & Risk Services