

### 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: IAR0910-03d - Redhill Leisure Centre.

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

Internal Audit undertook an unannounced spot check of the cash held at the Redhill Leisure Centre on the 21<sup>st</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 1 (£)</b>	<b>Reception Till 2 (£)</b>	<b>Safe Float (£)</b>	<b>Petty Cash (£)</b>	<b>Bar Float (£)</b>
<b>Floats</b>	50.00	50.00	500.00	50.00	50.00
<b>Takings per Till</b>	106.30 *				
<b>Reimbursement Vouchers</b>				(23.62)	
<b>Recorded Cash Balances</b>	<b>156.30</b>	<b>50.00</b>	<b>500.00</b>	<b>26.38</b>	<b>50.00</b>
<b>Actual Cash counted</b>	155.90	50.00	500.00	26.38	50.00
<b>Variance (Over/Under)</b>	<b>0.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* £7.10 credit card taking included in the total.

## **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