

INTERNAL MEMORANDUM

FROM: Vince Rimmington - Manager of Audit and Risk Management

TO: Keith Tansley - Head of Leisure Services

CC: Julie Clarke - Finance & Administration Officer

DATE: 15th July 2010

REF: IAR1011-02e - Richard Herrod Leisure Centre

Unannounced Till and Float Reconciliation (2010/2011)

Internal Audit undertook an unannounced spot check of the cash held at the Richard Herrod Leisure Centre on the 15th July 2010.

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 (£)
Floats	50.00	50.00	1500.00+ 500.00	50.00	150.00
Takings per Till		0.80			
Reimbursement Vouchers				(11.50)	
Stamps					
Recorded Cash Balances	50.00	50.80	2000.00	38.50	150.00
Actual Cash Counted	50.00	50.80	2000.04	38.50	150.00
Variance (Over/Under)	0.00	0.00	00.04 over	0.00	0.00

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.

A number of receipts for petty cash expenditure included both business and personal purchases.

Petty cash receipts should only include business expenditure.

Suresh Mistry

Internal Auditor – Audit & Risk Services