

Appendix D

OUTSTANDING HIGH RISK

Catering – next follow up to be carried out in July 2014

RECOMMENDATION	RISK / PRIORITY	RESPONSIBLE MANAGER	CLIENT COMMENTS AT INITIAL REVIEW	Situation at Last Follow Up	Manager comments after CMT (not yet verified by Audit)
<p>A set of procedures covering all aspects of Catering and Bar management should be compiled. Attention should be paid to those tasks where it would be considered that anyone new to the job, or covering for sick leave for instance may require guidance. Training should be given to staff on the new procedures.</p>	<p>High Risk Three Months</p>	<p>Tourism Development, Heritage & Catering Manager</p>	<p><u>Tourism Development, Heritage & Catering Manager</u> Agree will ensure this is actioned</p>	<p>FIRST FOLLOW UP <u>Tourism Development, Heritage & Catering Manager</u> <i>The procedures have been created for all areas with the exception of the bars. We will be recruiting a new bar manager and purchasing new tills we will then put new procedures in place.</i></p> <p>Progressing</p>	
<p>Theatre Accounts Officer to calculate stock reconciliations on a monthly basis, assuming that all stock takes are completed on the third weekend of the month.</p>	<p>High Risk Three Months</p>	<p>Tourism Development, Heritage & Catering Manager</p>	<p><u>Tourism Development, Heritage & Catering Manager</u> It has been agreed that the Cashier has capacity to do this and will be trained to ensure this is completed</p>	<p>FIRST FOLLOW UP <u>Tourism Development, Heritage & Catering Manager</u> This is being carried out by the new Accounts Assistant. Further checks will be included to act as an alerter to prompt further investigation. A notional minimum profit margin will be calculated into the spreadsheet which will highlight any discrepancy around stock and income. It was also suggested that discussions be had with the Theatres General Manager who has been using his own stock reconciliation system quite effectively for several years.</p> <p>Progressing</p>	

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<p>Date checking across all products is regularly carried out in order to identify items close to sell by date prior to them actually going out of date, in order for appropriate action to be taken.</p>	<p>Medium Risk Three Months</p>	<p>Tourism Development, Heritage & Catering Manager</p>	<p><u>Tourism Development, Heritage & Catering Manager</u> Agreed and will be implemented</p>	<p>FIRST FOLLOW UP <u>Tourism Development, Heritage & Catering Manager</u> A stock rotation check box will be appearing on the stock sheets for managers to sign. Progressing</p>	
<p>Consideration should be given to carrying out random till spot checks at these outlets. Any spot checks carried out should be diarised, e.g date, time and result.</p>	<p>High Risk Three Months</p>	<p>Tourism Development, Heritage & Catering Manager</p>	<p><u>Tourism Development, Heritage & Catering Manager</u> Agreed – will implement</p>	<p>FIRST FOLLOW UP <u>Tourism Development, Heritage & Catering Manager</u> Spot checks will be happening at least once a month where a x read will be taken and the till checked, and the results given to the Accounts Assistant to record. In the new financial year the Accounts Assistant will be looking to create a new e-return which will include spaces for spot checks. Furthermore new tills will be purchased so all the tills are the same in every bar. Progressing</p>	

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<p>Till discrepancies greater than £5 must be re-checked to ensure cash has not been miscounted and confirmation given on the cash sheet that the discrepancy has been checked and is correct. A box should be included on the cashing up sheet to this effect in order to help prompt staff to carry out the check.</p>	<p>High Risk Immediate</p>	<p>Tourism Development, Heritage & Catering Manager</p>	<p><u>Tourism Development, Heritage & Catering Manager</u> Agreed – will implement</p>	<p>FIRST FOLLOW UP <u>Tourism Development, Heritage & Catering Manager</u></p> <p>If there is a discrepancy this will be added onto the notes section of the cashing up sheet and a 2nd person will be asked to check the money. Audit Comment: Fresh testing for this follow up showed that there were some instances of re checking where there were discrepancies over £5 although this was not happening in every case tested.</p> <p>Outstanding</p>	<p>The new staff structure is now in place providing added capacity to outside catering and bar management as well as cashier roles and responsibilities. Additional training has taken place with finance staff and we will continue to monitor the implementation of this recommendation.</p>
<p>All void, no-sale and refund transactions must be queried by the duty manager at time of cashing up and reasons for these transactions recorded on the cashing up sheet.</p>	<p>High Risk Immediate</p>	<p>Tourism Development, Heritage & Catering Manager</p>	<p><u>Tourism Development, Heritage & Catering Manager</u> Agreed</p>	<p>FIRST FOLLOW UP <u>Tourism Development, Heritage & Catering Manager</u></p> <p>Staff have been asked to initial the journal roll if using no sale/ void button. If refunding a receipt is printed and recorded at the end of the day.</p> <p>Till error books will be introduced, along with the purchase of new tills. New bar cashing up procedures will be implemented when the new Bars Manager is recruited later in April.</p> <p>Void transactions will be monitored</p>	

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				<p>and reasons for till opening will be included in the error book.</p> <p>As above. The till errors book will record the number and reasons for voids.</p> <p>This will be included in the bar procedures which will be implemented in conjunction with the appointment of the new Bars Manager</p> <p><i>Progressing</i></p>	
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