



Regularity audit of bus station facilities administration

Committee Audit and Standards

Date of meeting 14 February 2020

Date of report 24 January 2020

Report by Assistant Chief Executive

1. Object of report

To advise the committee on the findings of a regularity audit of bus station facilities administration. This engagement is included in the annual Internal Audit plan for 2019/20.

2. Background

SPT operated bus stations

SPT operated bus stations continue to provide the following services that require staff to undertake cash handling (and ticket administration at East Kilbride ticket office) duties:

- Buchanan (Glasgow) provides left luggage and toilet facilities;
- Hamilton provides toilet facilities;
- East Kilbride ticket office.

The objective of this engagement was to undertake data analytics on electronic cash reconciliation (ECR) returns for all bus station facilities for the 2019 calendar year and test the internal control environment.

This engagement tested elements of the internal controls and mitigation against SPT 6: Security, as identified in the Corporate Risk register.

3. Outline of findings

Data analytics found that during 2019 (calendar year), cash accounted for 57% of all bus station transactions, as outlined above.

Data analytics also found that income from left luggage and toilet facilities at Buchanan bus station fell by 10%, in comparison to the previous year, this reduction is due to refurbishment works in early 2019.

Data analytics also found that sales at East Kilbride ticket office fell by 15% in 2019 in comparison to the previous year.

Analytical testing (January 2020) found that some minor discrepancies (<£2) were recorded on returns during 2019 and further engagement testing found that these were reviewed by bus station supervisory staff as at date of occurrence.

Engagement testing of bus station facilities electronic cash reconciliation(s) arrangements was found to be satisfactory.

4. Conclusions

The Audit and Assurance team has undertaken a regularity audit of bus station facilities administration.

Key controls exist and are applied consistently and effectively in most areas covered in this engagement.

Sound assurance in most areas can be taken from this engagement.

5. Committee action

The committee is asked to note the contents of this report.

6. Consequences

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|-------------------------|-----------------------------------|
| Policy consequences | <i>None.</i> |
| Legal consequences | <i>None.</i> |
| Financial consequences | <i>None.</i> |
| Personnel consequences | <i>None.</i> |
| Equalities consequences | <i>None.</i> |
| Risk consequences | <i>As detailed in the report.</i> |

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Title Assistant Chief Executive

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