



Regularity audit of bus station facilities administration

Date of meeting 21 February 2025

Date of report 29 January 2025

Report by 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 2024/2025.

2. Background to report

SPT operated bus stations provide a range of customer orientated services, some of which require staff to undertake cash handling and reconciliation duties on site. Specifically, the cash handling activities are as follows:

- Buchanan Bus Station provides left luggage, toilet facilities and overnight parking for bus operators;
- Hamilton Bus Station provides toilet facilities.

The objective of this engagement was to undertake data analytics from the electronic cash reconciliation (ECR) returns for all bus station facilities for the 2024 calendar year and test the internal control environment in operation.

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

3. Outline of proposals

Data analytics highlighted that income from bus station facilities in 2024 steadily increased from previous year.

The left luggage facility at Buchanan bus station reopened in August 2023 following refurbishment and introduction of a new contactless payments system.

Analytical testing (January 2025) identified that some minor discrepancies (<£2) were recorded on ECR returns during 2024, and further engagement testing found that these were reviewed by bus station supervisory staff as at date of occurrence (or at earliest opportunity).

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

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.

4. Committee action

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

5. Consequences

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>
Climate Change, Adaptation & Carbon consequences	<i>None.</i>

Name	Lesley Aird	Name	Valerie Davidson
Title	Director of Finance & Corporate Support	Title	Chief Executive

For further information, please contact *Iain McNicol, Audit and Assurance Manager* on 0141 333 3195.