

Regularity audit of Buchanan Bus station security uplift arrangements

Committee Audit and Standards

Date of meeting 1 December 2017

Date of report 5 September 2017

Report by Assistant Chief Executive (Business Support)

1. Object of report

To advise the committee on the findings of a regularity audit of Buchanan bus station (BBS) security uplift arrangements. This engagement is included in the annual Internal Audit plan for 2017/18.

2. Background

The main purpose of Buchanan Bus station travel centre is to sell operator tickets and provide travel information to service users on bus, ferry, rail and Subway travel in the Partnership area.

A standard practice instructions manual is held in each travel centre to provide staff with guidance on service standards, sales and banking procedures.

A separate service specific contract is in place with a security uplift provider.

The objective of this engagement was to undertake an end to end review of the current security uplift system in operation at BBS.

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

Engagement testing (April 2017) found a requirement to retain the daily banking income sheet until the bank statement reconciliation process has been completed, to evidence the security uplift audit trail.

Engagement testing also identified a requirement to review the procedures for the operation of a change machine at BBS.

Note: there is cognisance of new currency (coins and notes introduced in 2017 i.e. size and shape of new £10 and £5 notes and £1 coins) not commensurate with cash machine gauges to provide the correct monetary value readings.

There are areas for improvement, and these areas have been addressed by four audit recommendations. Customer Services management have agreed to implement these recommendations, which are currently being actioned.

4. Conclusions

The Audit and Assurance team has undertaken a regularity audit of Buchanan bus station (BBS) security uplift arrangements. Areas for improvement have been identified and four recommendations have been agreed.

Key controls exist and are applied consistently and effectively in the majority of areas tested.

Reasonable assurance can be taken from the controls in place for the areas covered in this engagement.

5. Committee action

The committee is asked to note the contents of this report and agree that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendations to a future meeting.

6. Consequences

Policy consequences	<i>None</i>
Legal consequences	<i>None</i>
Financial consequences	<i>None</i>
Personnel consequences	<i>None</i>
Social Inclusion consequences	<i>None</i>
Risk consequences	<i>As detailed in the report</i>

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