



Regularity audit of bus station facilities administration

Committee Audit and Standards

Date of meeting 19 February 2021

Date of report 27 January 2021

Report by Assistant Chief Executive

1. Object of report

To provide the committee with the findings of a regularity audit of bus station facilities administration. This engagement is included in the annual Internal Audit plan for 2020/2021.

2. Background

SPT operated bus stations provide a range of customer orientated services, some of which require staff to undertake cash handling duties on site. In addition, ticket administration and sales of commercial operator tickets is also undertaken at East Kilbride ticket office. This is the only bus station to offer this facility. Specifically the cash handling activities are as follows:

- Buchanan Bus Station (Glasgow) provides left luggage and toilet facilities;
- Hamilton Bus Station provides toilet facilities;
- East Kilbride ticket office staff undertake limited ticket sales and administration.

The objective of this engagement was to undertake data analytics from the electronic cash reconciliation (ECR) returns for all bus station facilities for the 2020 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 findings

Data analytics highlighted that income from bus station facilities in 2020 was significantly reduced in comparison to the previous year. This is clearly as a result of the on-going pandemic and travel restrictions imposed during the year by the Scottish Government.

The left luggage facility at Buchanan bus station, which was fully revamped and came into operation in early March 2020, has been closed since the start of the initial lockdown period two weeks after it became operative. As a result the income levels reflect this. Income

generated from toilet facilities also fell by over 60%, in comparison to the previous year. The income from the toilet facilities at Hamilton bus station fell by a similar percentage.

The ticket office facility at East Kilbride bus station, which was open on Saturdays only, has also been closed since the start of the initial lockdown period in March 2020. Members will recall that a previous decision was taken to stop the sale of commercial operator tickers at other bus stations following a review that identified the costs outweighed the income generated and alternative provision was accessible.

Analytical testing (January 2021) identified that some minor discrepancies (<£2) were recorded on ECR returns during 2020, 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, and identified that key controls exist and are applied consistently and effectively in most areas covered in this engagement. As a result 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

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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