



Regularity audit of bus station facilities administration

Committee Audit and Standards

Date of meeting 18 February 2022 **Date of report** 2 February 2022

Report by Director of Finance & Corporate Support

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 2021/2022.

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. Specifically, the cash handling activities are as follows:

- Buchanan Bus Station provides left luggage, toilet facilities and overnight parking for 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 2021 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 2021 marginally increased from 2020 but was significantly reduced in comparison to the 2019 calendar year. This is a result of the on-going pandemic and related travel restrictions.

The left luggage facility at Buchanan bus station, which was fully revamped in early 2020, reopened in July 2021 after being closed for 16 months. Income generated from this and other facilities improved in late 2021 from a steady increase in patronage.

Analytical testing (January 2022) identified that some minor discrepancies (<£2) were recorded on ECR returns during 2021, 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.

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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