



St. Enoch Subway station ticket office: controls report

Committee Audit and Standards

Date of meeting 25 November 2022

Date of report 14 November 2022

Report by Chief Executive

1. Object of report

To provide the committee with the findings of a controls report on St. Enoch Subway station ticket office. This engagement was requested by Subway Operations management in accordance with the Financial Regulations. Members are advised that in accordance with the Disciplinary policy, a separate investigation has been completed and reported under separate cover for Subway Operations management action. This engagement was included in the annual Internal Audit plan 2022/2023.

2. Background

There are 15 stations within the Subway network. Three Subway stations offer Park & Ride services. The Subway operates Monday to Saturday from 06:30 to 23:40 hours, and on Sunday from 10:00 until 18:12 hours.

All Subway station offices are staffed by either one or two team members during opening hours. All station staff have customer interaction and are responsible for cash handling and reconciliation. All station office staff have received training and have access to the Subway ticketing manual and Subway staff training manual for guidance.

The objective of this engagement was to review cash holding and security practice within St. Enoch Subway station ticket office.

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

In undertaking this engagement, CCTV images were viewed and security access control reports were analysed.

Engagement testing found occasion where Subway ticketing cash takings were short from the early shift at St. Enoch Subway station office on 17 August 2022. This short in cash takings was due to public interaction at the counter window.

Engagement testing identified a requirement to remind Subway station office staff of cash holding and security duties and practice whilst on-duty in a ticket office.

There are areas for improvement and these areas have been addressed by three recommendations. Subway Operations management have agreed to implement these recommendations, which are currently being actioned.

4. Conclusions

Audit and Assurance has undertaken a controls report on St. Enoch Subway station ticket office. Three recommendations have been agreed from this engagement.

Members are advised that while key controls exist, engagement testing identified they were not applied consistently and effectively in the majority of areas tested in this engagement.

Reasonable assurance can be taken from this engagement with the exception of cash holding and security duties and practice in the St. Enoch Subway station ticket office.

5. Committee action

The Committee is 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 meeting in approximately six months.

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 identified in the report.</i>
Climate Change, Adaptation & Carbon consequences	<i>None.</i>

Name Neil Wylie
Title **Director of Finance & Corporate Support**

Name Valerie Davidson
Title **Chief Executive**

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

**Reasonable
assurance
with exceptions**

Agreed action plan: St. Enoch Subway station ticket office: controls report

No.	Recommendation	Priority	Action Proposed	Lead Officer	Due date
1	<p><u>email to all Subway station staff</u></p> <p>Subway Operations management should issue an email communication to all Subway station office staff reminding them of cash holding and security duties and practice whilst on-duty in a ticket office.</p>	High	email communication will be sent to all Subway station office staff reminding them of cash holding and security duties and practice whilst on-duty in a ticket office.	Senior Operations Officer	September 2022
2	<p><u>Position closed signage</u></p> <p>Subway Operations management should liaise with Facilities management to redesign and build robust '<i>Position closed</i>' signs that fit into each window counter transaction tray in all Subway station ticket offices.</p> <p>Note: it is acknowledged that the dimensions of counter windows within Subway stations may differ.</p>	Medium	<i>'Position closed'</i> signs will be reviewed and retrofitted for window counter transaction trays in all Subway station ticket offices.	Senior Operations Officer	November 2022
3	<p><u>Cash boxes</u></p> <p>Subway Operations management should review cash box provision within station ticket offices and remind staff of the use of cash box in accordance with procedural guidance.</p>	Medium	Subway Operations management will review cash box provision within station ticket offices and remind staff of use of cash box in accordance with procedural guidance.	Senior Operations Officer	November 2022