



Regularity audit of bus station facilities administration

Committee Audit and Standards

Date of meeting 17 February 2023

Date of report 25 January 2023

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 2022/2023.

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 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 2022 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 2022 steadily increased from 2021 but was again reduced in comparison to the 2019 calendar year. This was a result of the on-going pandemic and related travel restrictions earlier in 2022.

The left luggage facility at Buchanan bus station, which was refurbished in early 2020, reopened in July 2021 after being closed for 16 months. The length of the closure also coincided with the restrictions in support of public health messaging. Income generated from this and other facilities improved in 2022 from a steady increase in patronage.

Analytical testing (January 2023) identified that some minor discrepancies (<£2) were recorded on ECR returns during 2022, 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

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>
Climate change, Adaptation and Carbon Consequences	<i>None.</i>

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