



Regularity audit of bus station facilities administration

Date of meeting 14 June 2024

Date of report 3 April 2024

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 2023/2024.

2. Background to report

SPT operated bus stations provide a range of customer orientated services, some of which require staff to undertake cash handling and reconciliation 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; and
- 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 2023 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 proposals

Data analytics highlighted that income from bus station facilities in 2023 steadily increased from previous year.

The left luggage facility at Buchanan bus station reopened in August 2023 following refurbishment and introduction of a new contactless payments system.

Analytical testing (January 2024) identified that some minor discrepancies (<£2) were recorded on ECR returns during 2023, and further engagement testing found that these were reviewed by bus station supervisory staff as at date of occurrence (or at earliest opportunity).

Engagement testing of bus station facilities electronic cash handling and reconciliation(s) arrangements was found to be satisfactory.

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.

4. Committee action

The Committee is asked to note the contents of this report.

5. 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 & Carbon consequences	<i>None.</i>

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