

# Bus Station - Processes & Procedures

AUDIT RECOMMENDATIONS					MANAGEMENT RESPONSES		
Rec No.	Risk Rating	Summary of Weakness (Issue)	Issue Accepted	Suggested Action (Recommendation)	Action Details Inc. alternative solution (If no action please state reasons)	Officer Responsible	Implementation Date (dd/mm/yyyy)
1	Significant Risk	The toilet turnstiles did not record either the cash inserted or the number of users, therefore a reconciliation of the cash counted to amount that should have been collected could not be performed.	YES	We recommend that management considers replacing or enhancing the current toilet turnstiles with mechanisms that record the usage or cash collected. This will enable cash reconciliations to be undertaken in full accordance with the Council's guidelines.	<p>The bus station reopened in June 2020, but on a significantly modified basis; with buses operating on a 'pick up' only basis – and any passengers on inbound services being dropped off before the bus enters the bus station. Other changes include a one way system for everyone using the building and closure of the concourse toilets (with the exception of one disabled toilet.)</p> <p>Given the above, there has been no need to collect money from the toilet barriers or provide change for customer use and we have not yet agreed a timescale for potential reopening of the public toilets.</p> <p>Hopefully this currently eliminates the potential risk from the most potentially serious action points in the audit. Whilst the toilets remain closed, we are planning to review how best to upgrade or replace the toilet barriers, so that an accurate record of takings from customers is recorded at the barrier. We anticipate some output and conclusions from this exercise during August, which will then lead to new processes being drafted as required for the audit recommendations.</p>	Passenger Transport Coordination and Strategy Team Leader	31/08/2020
2	Moderate Risk	Ticket office cashiers were cashing up and reconciling their own tills without supervision. To perform this exercise, they had access to the control functionality of the tills which potentially exposed the till records to manipulation to conceal error or misappropriation.	YES	We recommend that an independent supervising officer verifies the ticket office cashiers' till collections to another reliable record of the tickets sold. This reconciliation should be fully documented with an appropriate audit trail and should be signed by the officer performing the reconciliation.	Whilst the toilets remain closed (see above), we are planning to draft new processes, as required for the audit recommendations. We anticipate conclusions from this exercise during August 2020.	Passenger Transport Coordination and Strategy Team Leader	31/08/2020
3	Significant Risk	The control process designed around the daily cashing up and paying in process was poorly conceived and key control processes were not being performed in an appropriate manner.	YES	We recommend that the process and documentation in relation to daily collection, cash up reconciliation and paying in activities be remodelled to provide greater control and records of the process. The redesigned process should be documented and submitted to the Strategic Director of Corporate Resources for formal approval in accordance with Financial Procedure Rule E2.5.	Whilst the toilets remain closed (see above), we are planning to draft new processes, as required for the audit recommendations. We anticipate conclusions from this exercise during August 2020.	Passenger Transport Coordination and Strategy Team Leader	31/08/2020
4	Low Risk	The charging methodology for the various bus companies departing from the bus station was not consistent and for some companies a reconciliation of the figures provided was not undertaken.	YES	We recommend that officers look into cost effective and efficient methods of reconciling the claimed departure figures to the actual amount.	We are planning to draft and implement new processes, as required for the audit recommendations. We anticipate conclusions from this exercise during August 2020.	Passenger Transport Coordination and Strategy Team Leader	31/08/2020
5	Moderate Risk	The keys for both the large and small safe in the bus station office were not being stored in compliance with the cash handling policy and insurance requirements.	YES	We recommend that arrangements are put in place for the keys to both safes in the bus station office to be taken off site by officers overnight and that a safe key register is put in place for both safes to keep track of the location of keys. If this impacts on service delivery then an additional key should be applied for through the cash handling policy.	We are planning to draft and implement new processes, as required for the audit recommendations. We anticipate conclusions from this exercise during August 2020.	Passenger Transport Coordination and Strategy Team Leader	31/08/2020