

Kilkenny County Council

Internal Audit Report – Random Cashier Check in Motor Tax, Traffic/Receipts offices

Date: 27th June 2022

Report Distribution

Tim Butler, Director of Services

Martin Prendiville, Director of Services

Stephen O'Connor, Administrative Officer

Linda Gibbons, Staff Officer, Traffic

Audit Committee Members

Local Government Auditor

Objectives

The Internal Audit performed a Random Check on the Cashiers in the Motor Tax and Traffic/Receipts office in Kilkenny County Council to provide reasonable assurance that the Cashier's cash on hands and floats were reconciling with the corresponding balances on the NVDF and Agresso systems.

Approach

The Internal Audit visited the Motor Tax/Traffic and Receipts office on Thursday 9th June 2022 unannounced. A check of the cashier floats and cash in hands of all 7 Cashiers were completed. The spare float was also checked in the Administrative Officer's office to verify that all monies were accounted for on that day. The Cashiers closed out of their cashier station and printed an end of shift report and credit card balancing slip. These were checked and reconciled against the monies in the cashier's drawer and the balances on the NVDF and Agresso systems. The individual cashier's floats were also checked.

Scope & Limitations of scope

Internal Audit checked the floats and cash in hands of the 7 Cashiers on duty on Thursday 9th June 2022. Three of the Cashiers covered the breaks and absences from the cashier stations as required during the day.

Audit Risk

Unable to clearly identify responsible Cashier in the event of error or fraud
Monies not been held securely.

Co-operation of Management and staff

Internal Audit received full co-operation from Council Management and Staff throughout the check and would like to thank them for their assistance.

Internal Audit Opinion

Internal Audit's findings and recommendations are detailed below. Based on this review the audit opinion for the cashier function in the Motor Tax/Traffic & Receipts office is reasonable assurance. There is a sufficient framework of key controls for objectives to be met. Risks are managed but could be stronger. Controls are generally applied but some lapses in the application of controls have been observed.

This report was distributed to the Finance Directorate and includes their Management Action Plan.

The report was approved by the Management Team on 19th July 2022.

The Audit Committee reviewed the Audit Report at their meeting of 5th September 2022.

Brigid Webster, Internal Auditor.

Findings, Recommendations and Management Comments

<i>Findings</i>	<i>Implications</i>	<i>Recommendations</i>	<i>Management Action Plan & Timeframe</i>
<p>1. Floats</p> <p>The Cashiers floats were checked and the following were verified;</p> <p>4 Motor Tax Cashier Float's € [REDACTED] 1 Motor Tax Safe Float € [REDACTED] 3 Traffic/Receipts Float € [REDACTED] 1 Spare Float used when covering traffic/receipts counter € [REDACTED]</p>	<p>No issues noted</p>		
<p>2. Cashiers</p> <p>The monies on hand for the 7 Cashiers, totaling € [REDACTED] including cash/cheques/debit-credit cards were counted and reconciled with the corresponding reports on the NVDF and Agresso system at the time of the check</p>	<p>No issues noted</p>		
<p>3. Cashier Drawers</p> <p>It was noted that the staff covering the Cashiers on the Traffic/Receipts desks do not have access [REDACTED]. They currently put their money in a [REDACTED] which is [REDACTED].</p> <p>The [REDACTED] is also held [REDACTED].</p>	<p>Inability to identify the responsible Cashier in the event of error or fraud</p> <p>Potential for loss of monies put in the [REDACTED]</p> <p>Relief Cashier does not have the facility [REDACTED] away securely</p>	<p>Two additional secure cash drawers should be provided at the Traffic and Receipts desks for staff covering breaks/lunch etc. These drawers should be [REDACTED]. [REDACTED] is responsible for during their days work. If there is a need for a further cashier they must have their own secure cash drawer.</p> <p>The [REDACTED] should be held securely by the supervisor who distributes them as required to staff on duty on the Traffic/Receipts desk.</p>	<p>This will be provided to the Receipts & Traffic staff as recommended. Implementation 15th July 2022</p>