

3.1 Findings and evidence of completed Recommendations

Recommendation 3.4-3.5

Recommendation	Comment made by responsible individual at time of publishing the audit	Update on Recommendation as at 03.03.17
Action needs to be taken immediately by the Contract Manager to ensure that G4S are addressing issues raised and are complying with the terms of the contract	Meeting with G4S 13.10.16 addressed all issues. Deadlines set and agreed for 31.10.16 for priority problems to be sorted. Further meeting booked for 4.11.16 to discuss progress and future contract progression	Completed - Progress has been made and G4S are now working in line with the contract.

The Contract Manager (Revenues and Benefits Service Manager) informed Internal Audit that G4S are undergoing a period of national rationalisation and restructure so currently there is no identifiable Account Manager.

Recommendation 3.8-3.10

Recommendation 3.8-3.10	Comment made by responsible individual at time of publishing the audit	Update on Recommendation as at 02.02.17
Both the Cash Collection Sheets and Audit Check Sheets need to be checked on a timely basis and action taken recorded. Missing collection sheets should be chased up as soon as they are noted as 'missing'	The missing bespoke Cash Collection Sheets (for July and August) have now been received except three. However, the income relating to these can be recreated from source data. In future income is going to be recorded on CDC Income Sheets from the source data (audit tickets, collection receipts and the backup office systems). This will avoid inaccuracy and reliance on G4S providing the cash collection sheets avoided. Additionally the standard G4S MI reports will hopefully assist further. A check between the collection totals and G4S totals will also perform part of the reconciliation process.	Completed - Recommendation has been implemented, the service are using their own Cash Collection Sheet, the CEO's obtain every Monday the audit tickets from the Pay and Display Machines or Back Office software. This has reduced the importance of receiving the cash collection sheets from G4S in the future as stated in the audit report comments made by responsible individual.

Additional Information

G4S make four collections a week and send through to the Service the audit tickets and "receipt" of all cash banked for each machine. The service informed IA that cash hits our bank account within 2 days of collection or at a maximum a week. The service recently bought 19 new pay machines, as a trial, these machines

enable the service to download reports directly using their back office software. From March all machines will be changed to these new ones with this facility which means that there will no longer be a need for the CEO's to reproduce the tickets directly from the machines, and any missing tickets from G4S can be reproduced from the back office.

Recommendation 3.12-3.14

Recommendation	Comment made by responsible individual at time of publishing the audit	Update on Recommendation as at 02.02.17
All P&D income sitting on the generic income code needs to be re-allocated to the individual car park codes as soon as possible and a process put in place to record this separately	The journals from April to September 2016 have now been created and successfully posted. In future the re-coding journals will be populated by the Income Sheets. Procedures notes and Civica codes are currently being updated.	Ongoing – Income in Cost Centre S3455/09D02/00973 is in the process of being journaled to the correct account The new Cash Collection spreadsheets have been adapted with the help of the Lead Cashier to include a journal spreadsheet which will automatically be populated on completion.

Recommendation – 3.15-3.16

Recommendation	Comment made by responsible individual at time of publishing the audit	Update on Recommendation as at 02.02.17
A request that G4S should provide sufficient information to support the total of collections every month, as per the contract and any outstanding queries must be resolved as soon as possible.	Previously the income sheets from G4S were used to establish the number of collections made, but this was onerous. At a meeting on 13.10.16 G4S agreed to provide better management information to support their invoices and to turn around queries within 48 hours.	Completed - G4S now provide weekly Management Information Reports to support collections made.

Additional Information

The service is also working closely with the Lead Cashier to link the cash collection spreadsheet up to the number of collections stated on the invoice.

Recommendation – 3.17

Recommendation	Comment made by responsible individual at time of publishing the audit	Update on Recommendation as at 02.02.17
The relevant part of the G4S invoice (relating to P&D income) should be passed for payment by Parking Services	The invoices currently contain more than just Car Park P & D income collections. However, Civica can facilitate more than one approval and this is being considered.	Completed - The authorisation has now been set up that invoices are split and Car Parks authorise their own payments to ensure that the correct amount is paid against the invoice

Recommendation 3.18

Recommendation	Comment made by responsible individual at time of publishing the audit	Update on Recommendation as at 02.02.17
Income reconciliations are a key control and therefore should be completed, reviewed and signed off on a regular basis	With the current mix of P & D machines it is not possible to complete a monthly reconciliation. However, as with the previous system, this will be completed in a collection basis (4 per week), whereby income is reconciled for each machine and then checked by the Parking Services Manager on a monthly basis	Completed - The Parking Services Manager maintains a spreadsheet of the reconciliations reviewed with any outstanding issues