



## **Internal Audit Summary Report**

### **Car Parks Follow – Up Audit**

**Ann Kirk  
Auditor  
October 2018**

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**Audit: Car Park Follow – Up**  
**Auditors: Ann Kirk**

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## 1 Introduction

- 1.1 The audit review on the Car Park Income was originally undertaken in August 2016 with a follow up report to Committee on 29<sup>th</sup> March 2017. Since the last report, all of the car parking machines are now supported by the “Back Office” and as a consequence the reconciliation process has changed.
- 1.2 Internal Audit has reviewed the new process to update and document any changes to the controls that had previously been identified.

## 2 Scope

- 2.1 The following areas were looked at within the audit which were for cash, credit card and telephone income.
- To update the monthly reconciliation and review process
  - To check Car Parking Income had been correctly coded into Civica
  - To check the accuracy of invoices from G4S
- 2.2 The format of this report is to raise exceptions only; areas highlighted where improvements should be made. All exceptions raised in this report have already been discussed and actions agreed with the appropriate Service Managers and/or Divisional Managers.

## 3 Areas for Improvement

- 3.1 Reconciliations across the income streams identified in the scope are being undertaken, some reconciliations are more complicated than others to perform. Improvements to the reconciliation processes have been identified and are reported below in an Action Plan. This plan also shows agreed actions, the responsible officer and target dates.
- 3.2 In the case of some of the areas of improvement the service have already started to action the points which have been noted in the plan.

## 4 Agreed Actions

- 4.1 The agreed Action Plan can be seen at Appendix 1 to this report.
- 4.2 In order to prioritise actions required, a High, Medium and Low risk factor has been applied to identify issues raised as follows:

High – Significant areas of improvement to be addressed

Medium – Important areas of improvement to be addressed

Low – Minor areas of improvement to be addressed

## 5 Agreed Action Plan – Appendix 1

Key Financial System	Areas for Improvement	Priority	Agreed Actions	Responsible Officer	Target Date
Cash Collection G4S	Procedure Notes are updated where appropriate to reflect changes to the reconciliation process	Low	Agreed – Whilst procedure notes have been in place for some time the recent change in process for G4S income agreed in November 2018 will be amended in the procedure notes	Assistant Parking Services Manager (Operations)	December 2018
Cash Collection G4S	Monies within the holding account are journaled to the individual car parking cost centres.	High	Agreed - Reconciliations are undertaken weekly when there is no delay in information provided by G4S. Changes to G4S's processing operations has resulted in delays in information being submitted to CDC. All journaling is now up to date.	Assistant Parking Services Manager (Operations)	December 2018

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Credit Card income - SIX	The Service includes within their credit card payment reconciliation a check with the invoice provided by SIX.	Medium	Agreed	Assistant Parking Services Manager (Administration)	December 2018
Credit Card Income - Creditcall	That the Metric Report run from the back office is used within the Creditcall income reconciliation process and procedures are updated to reflect this.	Medium	Agreed – Reports will be run from the Metric System to provide an additional check and procedure notes will be updated	Administrative Assistant, Parking Services	December 2018
Telephone Payments - Chipside	On completion of the reconciliation for Chipside the amount journaled from the holding account to individual car parking codes is to exclude VAT, and those journals including VAT are corrected.	Medium	Agreed – The original procedures as agreed with Finance have now been amended to ensure that VAT is excluded when journaling	Assistant Parking Services Manager (Administration)	December 2018

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<p>Reconciliation Sign - Off</p>	<p>Reconciliations are currently signed off on a Reconciliation Spreadsheet by the Divisional Manager. Internal Audit recommends the reconciliation is formally signed off and kept with supporting evidence for completeness.</p>	<p>Medium</p>	<p>Agreed – There are a number of income streams for parking and each one is reconciled and journaled out by the Parking Team. A spreadsheet is completed every month by the Divisional Manager – Place - to evidence that all income has been reconciled and journaled. Any queries are discussed with the officers.</p> <p>To comply with this additional recommendation the Divisional Manager – Place – will now send an email each month to the officers who deal with the reconciliation and journaling to confirm approval of the information or seek clarification on issues and will save the emails as evidence.</p>	<p>Divisional Manager - Place</p>	<p>December 2018</p>
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