

Kilkenny County Council

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

Date: 26th August 2024

Report Distribution

Tim Butler, Director of Corporate Services
Martin Prendiville, Head of Finance
Stephen O'Connor, Administrative Officer
Michael Leahy, Financial Management Accountant
Linda Gibbons, Staff Officer, Traffic
Audit Committee Members
Local Government Auditor

Objectives

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

Internal Audit visited the Motor Tax/Traffic and Receipts office on the morning of Tuesday 9th July 2024 unannounced. A check of the cashier floats and cash in hands of all 6 Cashiers were completed. 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. I also observed the end of day cash balancing and the preparation of the daily lodgement in the afternoon.

Scope & Limitations of scope

Internal Audit checked the floats and cash in hands of the 6 Cashiers on duty on Tuesday 9th July 2024. Three of the Cashiers covered the breaks and absences from the cashier stations as required during the day.

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

Based on this review the audit opinion for the cashier function in the Motor Tax/Traffic & Receipts office is reasonable assurance, no issues were noted on the day.

This report was distributed to the Finance Directorate.

The report was approved by the Management Team on 27th August 2024.

The Audit Committee reviewed the Audit Report at their meeting of 9th September 2024.

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 Float's [REDACTED] 3 Traffic/Receipts Float [REDACTED] 1 Spare Float used when covering traffic/receipts counter [REDACTED]</p>	<p>No issues noted</p>		<p>Noted</p>
<p>2. Cashiers</p> <p>On the morning of 9th July the monies on hand for the 6 Cashiers, totaling [REDACTED] including cash/cheques/debit-credit cards/postal order 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>Noted</p>

<i>Findings</i>	<i>Implications</i>	<i>Recommendations</i>	<i>Management Action Plan & Timeframe</i>
<p>3. End of Day Balancing</p> <p>I observed the process for the end of day balancing and preparation of the lodgments.</p> <p>The total lodgments amounted to [REDACTED]:</p> <ul style="list-style-type: none"> ➤ Cash [REDACTED] ➤ Chq [REDACTED] ➤ Credit Cards [REDACTED] 	<p>No issues noted</p>		<p>Noted</p>
<p>4. Elavon Credit Card Machine</p> <p>The Elavon Credit Card Machine on the Receipts Desk was not allowing easy access to the 'batch function' on the day. It was difficult for the cashier to access the function.</p>	<p>Elavon Machine not functioning properly</p>	<p>I would recommend that the provider of the Elavon Machines' is contacted to rectify the issue with the 'batch function' on the Elavon Machine at the receipting desk. It may require calibration.</p>	<p>Machine has been reset and is operating with no issues for users.</p>