

# *Kilkenny County Council*

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

**Date:** 11<sup>th</sup> August 2023

### **Report Distribution**

Tim Butler, Director of Corporate Services  
Martin Prendiville, Head of Finance  
Stephen O'Connor, Administrative Officer  
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 Thursday 20<sup>th</sup> July 2023 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 Thursday 20<sup>th</sup> July 2023. 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 23<sup>rd</sup> August 2023.

The Audit Committee reviewed the Audit Report at their meeting of 4<sup>th</sup> September 2023.

*Brigid Webster, Internal Auditor*

## Findings

<b><i>Findings</i></b>	<b><i>Implications</i></b>	<b><i>Recommendations</i></b>	<b><i>Management Action Plan &amp; Timeframe</i></b>
<b>1. Floats</b>  The Cashiers floats were checked and the following were verified;  4 Motor Tax Float's [REDACTED] 3 Traffic/Receipts Float [REDACTED] 1 Spare Float used when covering traffic/receipts counter [REDACTED]	No issues noted		Noted
<b>2. Cashiers</b>  On the morning of 20 <sup>th</sup> July the monies on hand for the 6 Cashiers, totaling [REDACTED] including cash/cheques/debit-credit cards were counted and reconciled with the corresponding reports on the	No issues noted		Noted

NVDF and Agresso system at the time of the check.			
<p><b>3. End of day balancing</b></p> <p>I observed the process for the end of day balancing and preparation of the lodgments. The total lodgments amounted to [REDACTED]</p> <ul style="list-style-type: none"> <li>➤ Cash [REDACTED]</li> <li>➤ Chq [REDACTED]</li> <li>➤ Credit Cards [REDACTED]</li> </ul>	No issues noted		Noted