



Internal Audit Report

Final

Review of Grants 2009/10

Operational Services & Development Services

August 2009

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1 INTRODUCTION

This report has been prepared as a result of the Internal Audit review of grants received by Development Services and Operational Services from the Scottish Government and Strathclyde Passenger Transport (SPT).

- Cycling, Walking and Safer Streets (CWSS) from the Scottish Government.
- Concessionary Travel, from Strathclyde Passenger Transport (SPT)

2 REVIEW OBJECTIVES

This review is in response to requests from the Scottish Government and SPT that Internal Audit confirm the amounts claimed were accurate.

The broad objectives of the review were to ensure:

- All Grants are identified and applications made in accordance with grant requirements;
- Grants are only applied to the purposes provided;
- Amounts receivable / received are complete;

3 SCOPE

Internal Audit met with the staff responsible for monitoring the grants to establish the terms and conditions of the grants. Sample checks were carried out to verify the accuracy of the claims.

3.1 Development Services

Scottish Government – Cycling, Walking and Safer Streets. The Auditor received a grant claim form with a breakdown of works carried out by the contractors employed. The claim covered a number of projects undertaken by the council. Invoices were provided as back up for the claim. Each invoice was checked to ensure accuracy and a spreadsheet was completed to ensure that totals being claimed were correct. The auditor was satisfied as to the accuracy of the claim. The claim form was signed by the Internal Audit Manager.

3.2 Operational Services

Concessionary Travel, from Strathclyde passenger Transport (SPT). The Auditor received Monthly and Quarterly returns April to June 2009 for Cuan, Easdale and Lismore Ferries. Individual shift sales summary sheets for each ferry were provided and checked against the returns. After review by Internal Audit some of the returns had to be amended for any errors found. The returns were then signed as being accurate by the Internal Audit Manager.

4 ACKNOWLEDGEMENTS

The assistance and co-operation received during the course of the grant reviews is gratefully acknowledged.

Argyll & Bute Council's Internal Audit section has prepared this report. Our work was limited to the objectives in section 2. We cannot be held responsible or liable if information material to our task was withheld or concealed from us, or misrepresented to us.

This report is private and confidential for the Council's information only and is solely for use in the provision of an internal audit service to the Council. The report is not to be copied, quoted or referred to, in whole or in part, without prior written consent.

APPENDIX 1 DETAILED FINDINGS

1 Cycling, Walking and Safer Streets

- 1.1 The amounts claimed were found to be for the purpose of undertaking a programme of works for local cycling, walking and safer streets projects and complied with the grant conditions. Sufficient documentation was provided to support the claim.

2 Concessionary Travel, from Strathclyde Passenger Transport (SPT)

- 2.1 It was found that the figures for the Cuan Ferry had been initially overstated. Internal Audit investigated this matter and upon querying the differences with Operational Services staff, it was found that errors had occurred. The figures were subsequently changed and a new quarterly return issued, which was deemed satisfactory.