

Kilkenny County Council

Internal Audit Report [REDACTED] Motor Tax End of Year Stocktake 2019

Date: 31st December 2019

Report Distribution

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Audit Committee Members

Local Government Auditor

Objectives

The purposes of the physical inventory check are to determine that:

- (1) the inventory actually exists
- (2) the methods of inventory taking are effective in obtaining accurate counts
- (3) the inventory is in a usable and salable condition in the normal course of business (e.g., not damaged or obsolete)
- (4) Verify that the cash float is correct

Approach

Internal Audit physically checked the stock held and the cashiers floats.

Co-operation of Management and staff

Internal Audit received full co-operation from Motor Tax management and staff throughout the course of this review and would like to thank them for their assistance.

Findings

Internal Audit physically counted all the stock in the safe on Tuesday 31st December 2019. The results were reconciled to the Supervisors Stock Report dated 31/12/2019 which was generated from the NVDF IT system. The remainder of the stock as per the Supervisors Stock Report dated 31/12/2019 was agreed to the “Stock Held by Individual Cashier” year-end reports. The stock was physically counted and agreed to the system generated report.

There were no issues noted. Inventory items were arranged in an orderly manner which facilitated ease of counting. All quantities were determined by actual physical counts performed by Internal Audit. The inventory is in a usable and salable condition.

Internal Audit also checked the cashiers floats of €[REDACTED]. A further float of €[REDACTED] is maintained in the Motor Tax safe which was verified by Internal Audit. Traffic/Receipt cashiers float of €[REDACTED] was also verified. A further €[REDACTED] float is kept in the safe. This is used when Motor Tax staff are covering the Traffic/Receipt counter.

The following anomalies are showing on the NVDF system:

1. Trade Plates for 2017 and 2018 are showing on the stock report. These plates have been disposed of on site by Shred-It.
2. Two Receipts (X100122203 & X10032775) are showing on the stock report. These receipts were cancelled in 2017 and 2019 respectively but remain on the system due to an IT issue.
3. Three Duplicate Registration Books (C000136517, C000136527 and C000136536) are showing on stock report. These are not in stock and are showing on the system due to a historical IT issue.
4. Two Vehicle Licences F006954319 and F006954320 are showing on stock report. These are not in stock but are showing on the system due to a historical IT issue.

I recommend that the Authorised Officer contact the Department of Transport, Tourism and Sport to remedy the system anomalies mentioned above.