

Kilkenny County Council

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

Date: 23rd July 2025

Report Distribution

Mary J Mulholland, Director of
Corporate Services
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Management Team
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Local Government Auditor

Objectives

Internal Audit performed a Random Check on Cashiers in the Motor Tax, Traffic/Receipts office in Kilkenny County Council to provide reasonable assurance that the Cashier's cash on hand and floats were reconciling with the corresponding balances on the NVDF and Agresso systems.

Approach

Internal Audit visited the Motor Tax, Traffic/Receipts office on the morning of Thursday 17th July 2025 unannounced. A check of the cashier floats and cash on hand 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 on hand of the 6 Cashiers on duty on Thursday 17th July 2025. 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 26th August 2025.

The Audit Committee reviewed the Audit Report at their meeting of 1st September 2025.

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 cashier's 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>	No issues noted		Noted
<p>2. Cashiers</p> <p>On the morning of 17th 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>	No issues noted		Noted

<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. The total lodgments amounted to [REDACTED]:</p> <ul style="list-style-type: none"> ➤ Cash [REDACTED] ➤ Chq [REDACTED] ➤ Credit Cards [REDACTED] 	No issues noted		Noted