

Worcestershire Internal Audit Shared Service
Bromsgrove District Council
Car Park Accumulation Analysis – Hanover Street

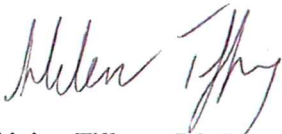
Basis of work undertaken

The work included assessing the reasonableness of the information in relation to accumulation figures and testing of the calculations on a random basis in line with the Worcestershire Internal Audit Shared Service Methodology which requires a minimum sample of 20. 100% of calculations were checked in relation to the £0.80 tariff used in the final calculation.

The work also undertook to assess the assumption made in relation to car park occupancy in the final calculation.

Conclusion

The final calculation has been based on reasonable information and this has been carried forward correctly into the final calculation. The final assumption on occupancy is prudent in the current economic climate.



Helen Tiffney BA (Hons) ACA

Lead Auditor

Worcestershire Internal Audit Shared Service