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Consultancy

# Hackney Carriage and Private Hire Taxi Trading Accounts 2019/20

Public Health

Plymouth City Council

November 2019



Support, Assurance & Innovation

# 1 Introduction

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Plymouth City Council is responsible for the licensing and regulation of Hackney Carriage and Private Hire provision within the administrative District of Plymouth.

The Council's Hackney Carriage and Private Hire Licensing Policy is set by the powers granted to the Council by The Town and Police Clauses Act 1847, the Plymouth City Council Act 1975 and the Plymouth City Council Act 1987 and any subsequent legislation that may supersede or amend these local Acts. The policy outlines the licensing process by which the Council will regulate the Hackney Carriage and Private Hire trades licensed to operate within the City of Plymouth.

The Council currently licences 360 hackney carriages, 840 private hire vehicles, 390 hackney carriage drivers, 840 private hire drivers, and 30 private hire operators. Private hire numbers are subject to a degree of fluctuation depending on economic factors and the time of year.

Plymouth City Council have recently reviewed its policy and the licence fees to balance the two Taxi Trading Accounts and ensure there was no cross-subsidy of any of the five elements.

As part of the Internal Audit Plan 2019/20 Devon Audit Partnership have been engaged to review and report on the robustness of the administration of trading accounts.

# 2 Audit Opinion

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The Audit Assurance Opinion Level for this audit has been assessed as **Good Standard**.

# 3 Executive Summary

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Plymouth City Council's Taxi Licence Trading Accounts reported to Licence Committee in the report of the 21<sup>st</sup> March 2019 provide a true and fair view of the financial transactions of the service.

Accurate and complete accounting records have been maintained, with actual service income and costs used to calculate the new licence fees and ensure the trading accounts come back into balance.

The structure of the trading accounts has been further strengthened to provide clarity on income and expenditure relating to the different licence types:

- Hackney Carriage Drivers
- Hackney Carriage Vehicles
- Private Hire Drivers
- Private Hire Vehicles
- Private Hire Operators.

The basis of the apportionment of service income and expenditure across the five licence account categories has been clearly defined, is considered reasonable and ensures there is no cross subsidy.