

APPENDIX 2 – High Priority Recommendations

2019-20 Internal Audit Annual Report Audit Committee 29th September 2020

Introduction

This appendix summarises high priority recommendations arising in 2019-20 from audit reviews that attracted a less than 'moderate' assurance rating since our last update to Committee in January 2020. It provides an overview of findings in areas where control weaknesses have been identified that present a high risk to specific service objectives.

Satisfactory management responses to audit recommendations have been obtained. Follow up reviews will be conducted to assess the level of implementation of audit recommendations.

Reference	Audit Title
CC19-4	Cyber Security
Two high priority recommendations have been raised in the following areas: <ul style="list-style-type: none">• Vulnerability scanning.• Legacy/end of life technology and infrastructure.	

Reference	Audit Title
FR19-1	Continuous Audit Monitoring (CAM)
One high priority recommendation has been raised in the following area: <ul style="list-style-type: none">• Invoices are authorised (Accounts Payable).	

Reference	Audit Title
FR19-4	IT Applications - Symology
Two high priority recommendations have been raised in the following areas: <ul style="list-style-type: none">• Access levels.• New starters and leavers.	

Reference	Audit Title
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PS19-5	Direct Payments
<p>Three high priority recommendations have been raised in the following areas:</p> <ul style="list-style-type: none"> • Transfer of monies from prepaid cards. • Ordering of prepaid cards. • Financial monitoring. 	

Reference	Audit Title
ER19-1	CCTV Monitoring
<p>Three high priority recommendations have been raised in the following areas:</p> <ul style="list-style-type: none"> • Governance – Steering Group. • Governance – CCTV Policy. • Governance - Risk Management. 	

Reference	Audit Title
HASS19-2-1	Newbery House TMC
<p>Eleven high priority recommendations have been raised in the following areas:</p> <ul style="list-style-type: none"> • Effective financial management and control and accounts (five findings). • Value for money from procurement of contracts and services (two findings). • Legal and regulatory compliance and governance (three findings). • Data Security. 	

Reference	Audit Title
HASS19-2-2	Arch Elm TMO
<p>Six high priority recommendations have been raised in the following areas:</p> <ul style="list-style-type: none"> • Legal and regulatory compliance and governance (two findings). • Effective financial management and control and accounts (two findings). • Value for money from procurement of contracts and services. • Data security. 	

APPENDIX ENDS