

AUDIT COMMITTEE

DATE OF MEETING: 23 MARCH 2021

TITLE OF REPORT: INTERNAL AUDIT PROGRESS REPORT 2020/21

Report of: Internal Audit Manager

Cabinet Member: Councillor James Radley, Finance and Corporate Services

1. PURPOSE OF REPORT

1.1 To update the Committee on Internal Audit work Carried Out between November 2020 and March 2021.

2. OFFICER RECOMMENDATION

2.1 That the Internal Audit work completed between November 2020 and March 2021 be noted.

3. BACKGROUND

3.1 Internal Audit prepares a risk based plan which identifies the work that is to be carried out during the year. The plan was approved by the Committee in July 2020. The plan for 2020/21 is a reduced one, taking into account the impact of COVID-19 has had on internal audit work.

3.2 Progress on internal audit reviews is shown below:

Area of Review	Current Status	Target Completion Date
IT Controls	Complete	
Fraud Risk Assessment	Complete	
Accounts Receivable	Complete	
Payroll	In progress	March 21
Council Tax & Business Rates	Complete	
Cash Management	Complete	
Housing Benefits	In progress	April 21
Treasury Management	In progress	April 21
Accounts Payable	Complete	
Main Accounting	Complete	
Waste Contract	Carried forward to 21/22 Plan	
Section 106 Agreements	In progress	April 21
Audit Committee Request on payments	Complete	

4. CONSIDERATIONS

4.1 Planned Work

During the period between November 2020 and March 2021 reports were issued for:

- IT Controls
- Accounts Receivable
- Accounts Payable
- Council Tax & Business Rates
- Main Accounting

4.2 Unplanned Work

Resources from Internal Audit continue to be used to complete the Business Grants Payment process, it is likely that this will continue in the short term. In order to complete our planned reviews that are in progress the Council has backfilled the in-house resource. Details are shown below:

Review	Work Carried Out By
Main Accounting	TIAA
Housing Benefits	KPMG
Treasury Management	KPMG
S106/SANGS	Wokingham Brough Council

4.3 The cost of these reviews will be met from Additional Burdens Funding, the estimated cost being £18K.

4.4 Follow Ups

4.5 During 2020/21 7 High Risk Recommendations have been made to date. Of these 4 have been completed, 1 is in progress and 2 are outstanding. Revised dates for the high risk recommendations have been agreed by with management.

4.6 Fraud

We have carried out a number of post Business Grant payment checks to identify potential frauds.

4.7 We have completed our programme of Fraud and Cyber Risk Training.

4.8 We have now forwarded on our data to the National Fraud Initiative, this is an annual national data matching exercise, for 20/21 we were asked to send additional data on Business Grants. Any data matches that are identified as a potential fraud will require follow up by either Internal Audit or Capita's Fraud Team.

5. Risk Management

5.1 Internal Audit continue to facilitate the risk management process to ensure

there are effective arrangements in place to manage risk. A summary is shown below:

Requirement	How Achieved	Effectiveness
Corporate Risk Register in place and reviewed	<p>Corporate Risk Register is in place.</p> <p>The content of the register was reviewed by Leadership Team in February 2021.</p> <p>Content of the risk register was reported to Overview and Scrutiny in March 2021.</p>	Good level of assurance
Operational Risk Registers linked to Service Plans	<p>Corporate Services – Risk Register in place</p> <p>Community Services Risk Register in place</p> <p>Tech Services Risk Register in place but needs further review</p> <p>Place Risk Register in place</p> <p>Proposal to include link to Risk Registers in Service Plans, has not yet been actioned.</p>	Partial Assurance
Risk clearly identified in key decision making process	Risks are included in Cabinet Reports for key decisions.	Good level of assurance
Regular reviews by management of Corporate Risk Register and Service Risk Registers.	Corporate Risk Register is reviewed in line with Audit Committee dates.	Good level of assurance
Ownership of risks that are identified	Ownership of each risk is clearly identified.	Good level of assurance
Risk Management Policy in place	Revised policy was adopted in March 18. Policy reviewed Feb 21.	Good level of assurance

6. FINANCIAL AND RESOURCE IMPLICATIONS

6.1 There are no direct financial implications arising from this report.

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APPENDICES

Appendix 1 - IT Controls

Appendix 2 - Accounts Receivable

Appendix 3 - Accounts Payable

Appendix 4 - Council Tax & Business Rates

Appendix 5 - Main Accounting

Area of Review	IT Controls
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CONTROL OBJECTIVES

CONTROL OBJECTIVES	
1	That Network Access is Managed Effectively
2	That Assets are Held Securely
3	That Appropriate Backup and Continuity Arrangements are in Place
4	That Information Management complies with the requirements of GDPR
5	That Business Continuity for Covid-19 relating to IT and Data Management has been documented, risk assessed and managed effectively

OPINION ON CONTROL FRAMEWORK

The overall level of opinion that can be provided on the internal control framework for this review is:

LEVELS OF ASSURANCE	
Substantial	Substantial assurance given where there is a sound system of controls in place, which applied consistently to enable achievement of the intended objective
Satisfactory	Satisfactory assurance given where there is generally a sound system of internal control in place with only minor lapses
Limited	Limited assurance is given where controls in place are not always applied and objectives may not be achieved, meaning that the Council is exposed to the risk of financial loss, fraud or the loss of reputation.
None	No assurance is given where weaknesses in control has resulted in a failure to achieve objectives

Conclusions

1. There is still considered to be some risks regarding the management of the Active Directory, although it is noted that there has been a recent review by Hart IT, and good progress is being made.
2. Starter and Leavers procedures are still inconsistent and need to be addressed to not only manage IT access but to ensure security passes and mobile devices are managed.
3. The action plan for the Data Strategy Workshop needs to be progressed and implemented this will help identify where responsibilities lie and ensure that Hart is confident how data is held, used and distributed.
4. In order to move forward with an IT plan the change control document which defines where the IT responsibilities lie for Hart IT and Capita IT needs to be agreed - this is critical to ensure that the necessary controls are in place to manage IT going forward. The delay in finalising the Change Control is having an impact on the control environment and our operating environment.
5. There has been some work started on streamlining the IT policies – once complete officer and members should be briefed and signposted to these documents
6. During the business continuity work through Covid there were some emergency decisions were made and these were reported to Cabinet. Going forward and into the recovery phase and into the Revitalise Hart Programme, consideration should be given to data management and IT risks to ensure going forward the controls are in place and there is compliance with legislation.
7. IT insurance is in place, however there were some weaknesses in some of the cover. This is being reviewed by finance and should include any weaknesses in cover for homeworking arrangements.
8. Data Management is a risk for the council and with new working arrangements, including homeworking and more use of mobile devices and less office oversight brings new risks in data management. Consideration should be given to how this is managed going forward.
9. Good progress is being made to roll out corporate devices for homeworking. However, to ensure that we have safeguarded data during the lockdown period a full review and deletion of data from personal devices with confirmation this has been actioned should be considered.
10. It is noted that improvements have been made during the year on data management, it is fully recognised that there are no quick fix to resolve some of the more long-standing issues that remain.

	Risk/Issue	Risk Assessment	Management Response	Resp Officer	Target Date
1	<p>Unauthorised access to the network, due to weaknesses in the management of the Active Directory</p> <p>This was a high risk finding raised in the IT controls audit in 2019/20</p>	Medium	<p>Hart IT reviewed in August 2020 and will complete this activity each quarter. Review due November/December 2020</p> <p>Head of Corporate Services to contact Capita Client to verify that the amendments sent following the last review in August have been actioned</p>	<p>Head of Corporate Services</p> <p>Capita IT</p>	Completed
2	Lack of defined responsibilities over management and access controls on software used by the council e.g. Chipside, Uniform and Abritas.	High	<p>Head of Service to take to Management team (November 2020)</p> <p>Change and Digital Manager to pick up these items as part of the Data Strategy Action Plan</p>	Head of Corporate Services	March 2021
3	The action plan for the Data Strategy Workshop needs to be progressed and implemented	Medium	This will be picked up by the Change and Digital Manager, taking into account some of the risks highlighted in this report	Head of Corporate Services	March 2021
4	The starters and leavers processes are not consistently applied	High	The starters and leavers forms and processes are being looked at by HR and due to be implemented by the end of November	Head of Corporate Services	November 2020

5	There are a number of IT policies in place which need to be reviewed, potentially consolidated to reflect current working practices, best practice and legislation.	Medium	IT Policies are currently being reviewed and will be superseded by the new policies i.e., ICT security, and remote working. It is planned that these policies are due to go to O&S November 2020	Head of Corporate Services	December 2020
6	That Windows 10 will not be installed by January 2021 when Windows 7 goes out of support.	Medium	Microsoft have extended support for windows 7 – as of 14 January window 7 will no longer be in use	Head of Corporate Services	Completed
7	There is insufficient IT expertise in internal audit to be able to test the IT controls fully. An independent review of the technical control environment should be considered	Medium	There is to be a review of procuring IT audit expertise in IT	Head of Corporate Services	March 2021
8	Ensure that there is a plan in place to make sure documents / data etc is removed and permanently deleted from personal devices. Including confirmation of compliance from all officers.	Medium	Acceptable use policy is being reviewed O&S November to note Members and Officers to be given guidelines on removal of data from personal equipment following the roll out of corporate laptops	Head of Corporate Services	December 2020
9	Cyber risks and other IT risks not adequately insured	High	In progress – quotes received and details now being finalised	Head of Corporate Services	November 2020
10	Access to some systems cannot be undertaken due to issues with the VPN and firewall set up.	Medium	In progress – firewalls currently being upgraded which will allow for others	Head of Corporate Services	January 2021

Area of Review	Accounts Receivable
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CONTROL OBJECTIVES

The scope of this review has encompassed the following control objectives:

Control Objectives	
1	That invoices to customers are raised in a timely manner
2	That invoices raised are accurate and properly accounted for
3	That effective debt recovery arrangements are in place
4	An appropriate back up process is in place

OPINION ON CONTROL FRAMEWORK

The overall level of opinion that can be provided on the internal control framework for this review is:

Levels of Assurance	
Substantial	Substantial assurance given where there is a sound system of controls in place, which applied consistently to enable achievement of the intended objective.
Satisfactory	Satisfactory assurance given where there is generally a sound system of internal control in place with only minor lapses, and in general, objectives achieved.
Limited	Limited assurance is given where controls in place are not always applied and objectives may not be achieved, meaning the Council is exposed to the risk of financial loss, fraud or the loss of reputation.
None	No assurance is given where weaknesses in control has resulted if a failure to achieve objectives

SUMMARY OF FINDINGS

Control Objective One: That invoices to customers are raised in a timely manner

- There are appropriate procedure notes in place for staff to follow with regards to the accounts receivable process.
- Testing found that invoices sent to customers are raised in a timely manner

Control Objective Two: That invoices raised are accurate and properly accounted for

- The council has up to date information on our website on fees and charges for services provided.
- Supporting documentation for invoices raised was retained for the majority of the sample tested. However, testing showed that not all staff are retaining the required evidence.
- Testing found that both credit notes and debtor invoices are raised and authorised by appropriate officers.
- An appropriate reconciliation is undertaken to ensure that the general (nominal) ledger and sales ledger balance.
- The council has satisfactory controls in place that ensures accounts receivable income has been properly accounted for.
- The council has an appropriate suspense accounts in place for unidentified payments which are reviewed on a regular basis.

Control Objective Three: That effective debt recovery arrangements are in place

- The council has a relevant debt policy in place that outlines the general approach it must take towards debt recovery. However, it does need to be reviewed and updated.
- Testing found that standard reminders are sent out in a timely manner.
- Debt recovery on outstanding debt that has been through the standard reminder stages is not consistent and is often delayed, which will have an impact on the effectiveness of action taken. However, it is noted that the Head of Corporate Services has begun the process to start further recovery action including the potential of legal action where appropriate.
- There have been no write offs processed between March and August 2020.

Control Objective Four: An appropriate back up process is in place

- System Recovery processes are in place enabling the integrity of the system to be maintained in the event of a service disruption. However, reliance is placed on Capita as to their effectiveness.
- Regular reviews of Integra's user access is undertaken.

Control Objective Five: Covid19 issues

- Based on Audit testing and information provided by Capita, the Covid-19 pandemic has not had a significant impact on the debt recovery process.

Management Action Plan

	Risk/Issue	Risk Assessment	Management Response / Proposed Mitigation	Resp Officer	Target Date
1	Not all staff are keeping relevant supporting evidence that backs up the original raising of debtors invoices . The potential of uploading supporting information to Integra should be explored to improve the audit trail.	Low	Staff are to be trained on how to upload and attach supporting documentation to Integra to improve the audit trail.	Finance Manager	Jan 2021
2.	The Debt Policy is not up to date and needs review and updating.	Medium	Debt policy will be updated and presented to O&S in January 2021	Head of Corporate Services	Feb 2021
3.	Managers and Heads of Service do not make the best use of the aged debt report they receive on a monthly basis.	Medium	This is now a standing item on Senior Leadership Teams on a monthly basis	Senior Leadership Team	Dec 20
4.	Heads of Service have not yet completed their review of Legal Lists where further recovery action could be taken. This needs to be completed as soon as possible.	Medium	All Heads of Service have now completed their review and Basingstoke and Deane have commenced recovery action.	Senior Leadership Team	Complete
5.	Recovery action is not taken by services in a	Medium	Basingstoke and Dean legal department	Senior Leadership Team	Complete

	timely manner on outstanding debt.		are now carrying out recovery action as above.		
6.	Write off requests are not processed in a timely manner. Better use of the Aged Debt Report may improve the write off process.	Medium	Write offs are now processed on a timely basis, authorised and sent to Capita for write off based on monthly	Head of Corporate Services	Oct 20

Area of Review	Accounts Payable
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CONTROL OBJECTIVES

The scope of this review has encompassed the following control objectives:

Control Objectives	
1	Payments are made in accordance with council financial regulations and contract standing orders
2	Payments are correctly authorised and properly accounted for
3	That credit card transactions are processed in accordance with policy and good practice
4	That appropriate backup arrangements are in place

OPINION ON CONTROL FRAMEWORK

The overall level of opinion that can be provided on the internal control framework for this review is:

Levels of Assurance	
Substantial	Substantial assurance given where there is a sound system of controls in place, which applied consistently to enable achievement of the intended objective.
Satisfactory	Satisfactory assurance given where there is generally a sound system of internal control in place with only minor lapses, and in general, objectives achieved.
Limited	Limited assurance is given where controls in place are not always applied and objectives may not be achieved, meaning the Council is exposed to the risk of financial loss, fraud, or the loss of reputation.
None	No assurance is given where weaknesses in control has resulted if a failure to achieve objectives

Control Objective One: Payments are made in accordance with council financial regulations and contract standing orders

- The council has a satisfactory and up to date set of financial regulations that governs the payment of invoice process.
- Sample testing provide assurance that where necessary goods and services are procured they are supported by a relevant purchase order.
- The council has relevant procedure notes for staff to follow concerning the accounts payable process. However, they should be reviewed to ensure they remain up to date.
- There maybe a need to revise these procedures to consider the transition of the Exchequer Services from Capita to an in-house service.
- There are controls in place that helps to ensure team members are aware of what to do in the event potential fraudulent cases arise.
- The council has established controls which ensure adequate separation of duties between officers when purchase orders are raised and authorised. Testing indicates that these controls are working as expected.
- Testing indicates invoices are paid within a timely manner. However, no performance statistics were provided by Capita to support this opinion.

Control Objective Two: Payments are correctly authorised and properly accounted for.

- The council has a satisfactory reconciliation process to ensure everything posted to the purchase ledger has also posted the nominal ledger.
- Testing indicates that payments are coded to the correct accounts.
- Sample testing shows that satisfactory controls are in place concerning segregation of duties.
- There are adequate processes in place that ensure false suppliers are set up on Integra.
- Testing indicates that there are satisfactory controls in place governing the use of credit notes.
- The council continues to have checked and correctly authorised payment runs.
- Processes ensure that payment runs are checked for accuracy and authorised appropriately prior to being actioned.
- Monitoring and reporting of payments would be improved with the use of an Aged Creditor Report to identify disputed items and those that require further action to move forward in Integra.

Control Objective Three: That credit card transactions are processed in accordance with policy and good practice

- The council has a relevant policy in place that outlines are card transactions are processed with good practice. However, it needs to be reviewed to ensure it is up to date.

- Testing indicates that staff are purchasing goods in line with the established policy.

Control Objective Four: That appropriate backup arrangements are in place

- Due to no response from Capita, Internal Audit are unable to provide assurance that appropriate backup arrangements are in place.

Risks/Issues

	Risk/Issue	Risk Assessment	Management Response / Proposed Mitigation	Responsible Officer	Target Date
1	Procedure notes should be reviewed to consider the transition of Exchequer Services from Capita to and In-house Service.	Medium	Procedure notes will be reviewed and updated following transition when new ways of working are established.	Head of Corporate Services	30 June 2021
2	The credit card policy is overdue for review.	Medium	Will be updated.	Head of Corporate Services	31 July 2021
3	Due to the pandemic and remote working, staff are not always able to sign the credit card authorisation form.	Medium	The S.151 Officer is content with an email declaration around this going forwards and this will be incorporated in the Credit card policy.	Head of Corporate Services	31 July 2021
4.	There is no Aged Creditor Report produced that would allow any reporting of disputed payments or payments that require further action to.	Medium	We will be obtaining an aged creditor report at the end of the financial year as part of cutover and then we will be receiving one monthly after the service transfers.	Head of Corporate Services	30 April 2021

Area of Review	Council Tax & Business Rates
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CONTROL OBJECTIVES

The scope of this review has encompassed the following control objectives:

Control Objectives	
1	That income is properly accounted for
2	That effective recovery action is taken against outstanding debt
3	That the Integrity of the System is Maintained
4	That the Impact of on Collection Rates due to COVID – 19 are reported
5	That Business Grants were only paid to eligible businesses

OPINION ON CONTROL FRAMEWORK

The overall level of opinion that can be provided on the internal control framework for this review is:

Levels of Assurance	
Substantial	Substantial assurance given where there is a sound system of controls in place, which applied consistently to enable achievement of the intended objective.
Satisfactory	Satisfactory assurance given where there is generally a sound system of internal control in place with only minor lapses, and in general, objectives achieved.
Limited	Limited assurance is given where controls in place are not always applied and objectives may not be achieved, meaning the Council is exposed to the risk of financial loss, fraud, or the loss of reputation.
None	No assurance is given where weaknesses in control has resulted if a failure to achieve objectives

SUMMARY OF FINDINGS

Control Objective One: That income is properly accounted for:

- Sample testing indicates that there are controls in place to help ensure payments are received and posted to the relevant Academy accounts in an accurate and timely manner.
- Testing indicates that the suspense account continues to be regularly reviewed.
- Testing found that a satisfactory reconciliation is in place between Academy and Integra. However, completion throughout the year was at times delayed due to the pandemic.

Control Objective Two: That effective recovery action is taken against outstanding debt:

- The council has a relevant debt policy in place that outlines the general approach it must take towards debt recovery. However, it needs to be reviewed to ensure more specific recovery timeframes are outlined.
- No formal recovery work has been undertaken during 2020/21 due to the covid-19 pandemic. It is noted that 2 nudge letters were issued.

Control Objective Three: That the Integrity of the System is maintained:

- Capita has appropriate backups in place for Academy that help to ensure local tax information is not lost in the event the system crashes.
- Capita regularly reviews Academy's user access to ensure it is up to date.

Control Objective Four: That the Impact of on Collection Rates due to COVID – 19 are reported

- The council has controls in place to ensure that local tax collection rate performance is regularly reported.

Control Objective Five: That Business Grants were only paid to eligible businesses

- There are satisfactory controls in place to help provide assurance that covid-19 business grants are paid to eligible businesses.

Summary of Identified Risks

Ref	Risk/Issue	Risk Assessment	Management Response	Responsible Officer	Target Date
1	The debt policy does not detail a specific timetable as to when debts are to be recovered as a result, debts owed are not recovered by the council.	Medium	The revised Debt Policy will go to O&S in April and Cabinet in May. This will include a timetable for collection.	Head of Corporate Services	30/05/2021
2.	Reconciliations between Integra and Academy need to be brought up to date.	Medium	These will all be brought up to date by the 30 April 2021. These are in progress.	Head of Corporate Services	30/04/2021

Area of Review	Main Accounting
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CONTROL OBJECTIVES

The scope of this review has encompassed the following control objectives:

Control Objectives	
1	The Statement of Accounts are certified as correct following statutory external audit.
2	The annual budget is accurate and prepared in a timely manner.
3	Budget monitoring arrangements are robust.
4	Budget virements and other movement between accounts are done so in compliance with financial regulations.
5	Transaction from feeder systems are transferred completely accurately to the main accounting system.
6	System contingencies and backups are established and reviewed regularly.
7	High value journals are seen by at least 2 officers.
8	Key reconciliations are performed and are up to date and accurate.
9	Suspense accounts are reviewed and cleared on a regular basis.
10	Access to Integra is reviewed on a regular basis.

OPINION ON CONTROL FRAMEWORK

The overall level of opinion that can be provided on the internal control framework for this review is:

Levels of Assurance	
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Limited	Limited assurance is given where controls in place are not always applied and objectives may not be achieved, meaning the Council is exposed to the risk of financial loss, fraud or the loss of reputation.
None	No assurance is given where weaknesses in control has resulted if a failure to achieve objectives.

SUMMARY OF FINDINGS

Control Objective One: The Statement of Accounts are certified as correct following statutory external audit.

- Approval of the Statement of Accounts and Annual Governance Statement are delegated to the Audit Committee, both were approved 27 October 2020.
- The Annual Governance Statement is signed by the joint CEO's and Leader of the Council.
- The Statement of Responsibilities is signed by the Section 151 Officer and Chair of Audit.

Control Objective Two: The annual budget is accurate and prepared in a timely manner.

- A budget procedure is documented within the Council's Financial Regulations.
- The Budget was prepared and approved in accordance with the Council's Financial Regulations.
- Formal systems exists for consultation with Services during the preparation and agreement of Estimates.

Control Objective Three: Budget monitoring arrangements are robust.

- Budget Holder responsibilities are clearly defined within Financial Regulations.
- Training and guidance has been provided to Budget Holders on Budget Monitoring.
- Budget monitoring was not carried out between April and August 2020 due to the effects of COVID-19 operations. Since then it has been carried out on a monthly basis with the occasional requirement to remind a few budget holders.
- Budget reports are real time through Integra which enables effective budget monitoring.
- Variances are reported with explanations obtained in a satisfactory manner.
- Variances are reported to both Senior Management and Council.

Control Objective Four: Budget virements and other movement between accounts are done so in compliance with financial regulations.

- Virements are authorised according to the Scheme of Delegation, this Scheme is Part 3c of the Council's Constitution and is available on the Council website, to which all staff have access.
- The Council's Financial Regulations have now been fully updated and revised and detail the process for requesting and managing virements and demonstrate sound governance.
- No evidence was found of non-compliance with Financial Regulations or Scheme of Delegation. Review of journals demonstrated appropriate separation of duties between those raising and authorising virements.

Control Objective Five: Transaction from feeder systems are transferred completely accurately to the main accounting system.

- There are two feeder systems in operation, Zellis for payroll and Pay360 for income received directly into the Hart District Council bank account, including Council Tax and NNDR.
- No issues were identified as part of our testing of transactions processed via the above feeder systems to Integra.

Control Objective Six: System contingencies and backups are established, effective and reviewed regularly.

- Systems are back up daily with tapes taken off-site to a secure location on a weekly basis. Backups for Integra is carried out by Capita.
- There is an appropriate Business Continuity Plan for Integra, this is part of the Council's Business Continuity Plan.

Control Objective Seven: High value journals are seen by at least 2 officers.

- Journals can be posted to Integra by authorised staff at both Hart District Council and Mendip District Council.
- High value journals reviewed were found to be entered and authorised in accordance with Council's procedures.
- A sample of journals was checked to ensure all showed control totals, a meaningful descriptive narrative, staff had the necessary authority to post journals and, where appropriate, senior officer authority was obtained. No exceptions were noted.
- It is not possible to post unbalanced journals.

Control Objective Eight: Key reconciliations are performed and are up to date and accurate (including from feeder systems such as Revenue and Payroll).

- There are four bank accounts operated by Hart District Council. The bank accounts are reconciled on daily basis.
- Comprehensive written procedures exist for bank account reconciliations.
- Control accounts are primarily used as part of the payroll posting process, payments to HMRC, LGSS etc. These are reconciled on a monthly basis. Sample test of account codes showed this to be the case.

Control Objective Nine: Suspense accounts are reviewed and cleared on a regular basis.

- Two suspense accounts are in operation, one for General and one for Fixed Assets.
- Suspense accounts are regularly reviewed and updated.

Control Objective Ten: Access to Integra is reviewed on a regular basis.

- Access to the finance system is restricted to authorised personnel by the use of passwords and system parameters. Access controls are comprehensive.
- There are good protocols in place for user password security.

Management Action Plan

Risk/Issue	No issues arising
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