

**APPENDIX A****Reasons for original assurance levels given (below Substantial)**

N.B. The issues noted here may have been addressed since the original report was issued.

<b>AUDIT REVIEW</b>	<b>ASSURANCE LEVEL</b>	<b>ISSUES NOTED</b>	<b>Level at follow up</b>
Creditors (18/19)	Partial	<ul style="list-style-type: none"><li>• Knowledge transfer issues – audit carried out at time of change in the Finance section</li><li>• Authorisation levels – list and Cafi require updating</li><li>• Purchase orders not being raised at time goods and services are ordered</li><li>• Too many staff with access to set up new creditors</li><li>• Evidence of checks made on requests to change bank account details not being retained.</li></ul>	
IT (18/19)	Partial	<ul style="list-style-type: none"><li>• Some staff set up as Systems Administrators are also staff using Finance Systems</li><li>• Some password parameters do not require a mix of alpha and numeric characters</li><li>• PSN Code of Connection Certificate had not been obtained</li><li>• Joint Disaster Recovery Strategy and Plan needs to be adopted and tested</li><li>• IT need to address issues highlighted in an IT Health Check carried out by an external company</li></ul>	
Debtors (18/19)	Partial	<ul style="list-style-type: none"><li>• Two out of 20 invoices tested were raised six weeks after the goods/services had been provided.</li><li>• No supporting evidence retained for some advertising rates invoiced.</li><li>• No debts passed to Legal in 18/19.</li><li>• Minimal evidence retained for cancellation of invoices.</li></ul>	

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Main Accounting (18/19)	Partial	<ul style="list-style-type: none"><li>• Journals over £100k had not been checked and authorised by a second officer.</li><li>• Monthly trial balances were not carried out.</li><li>• Evidence for investigating variances is not sufficiently documented.</li></ul>	
Internet/Telephone Payments	Partial	<ul style="list-style-type: none"><li>• Lewes District Council is not PCIDSS compliant.</li><li>• Some staff taking phone payments had their mobile phones on the desk.</li><li>• The web pages for making payments is not clear enough about which authority the payment is being made to.</li><li>• Documents are being retained beyond the timescale laid down in the Retention and Disposal Schedule.</li></ul>	