

Reasons for original assurance levels given (below Substantial)

Appendix A

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

AUDIT REVIEW	ASSURANCE LEVEL	ISSUES NOTED	Level at follow up
Creditors (18/19)	Partial	<ul style="list-style-type: none"> • Knowledge transfer issues – audit carried out at time of change in the Finance section • Authorisation levels – list and Cafi require updating • Purchase orders not being raised at time goods and services are ordered • Too many staff with access to set up new creditors • Evidence of checks made on requests to change bank account details not being retained. 	
Housing Rents (18/19)	Partial	<ul style="list-style-type: none"> • Evidence of checks and authorisation of write offs of debts not systematically retained 	
IT (18/19)	Partial	<ul style="list-style-type: none"> • Some staff set up as Systems Administrators are also staff using Finance Systems • Some password parameters do not require a mix of alpha and numeric characters • PSN Code of Connection Certificate had not been obtained • Joint Disaster Recovery Strategy and Plan needs to be adopted and tested • IT need to address issues highlighted in an IT Health Check carried out by an external company 	