

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.

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.	19-20 review will act as the follow up
Housing Rents (18/19)	Partial	<ul style="list-style-type: none">• Evidence of checks and authorisation of write offs of debts not systematically retained	19-20 review will act as the follow up
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	19-20 review will act as the follow up
Internet/Telephone Payments	Partial	<ul style="list-style-type: none">• Some staff had their mobile phones on the desk.• The web pages for making payments is not clear enough about which authority the payment is being made to.• Documents are being retained beyond the timescale laid down in the Retention and Disposal Schedule.	Was due in April – delayed owing to Covid-19