

# Governance, Risk and Best Value Committee

10.00am, Thursday, 18 August 2016

## Audit Scotland: Review of key internal controls, 2015/16

Item number 7.3  
Report number  
Executive/routine  
Wards

### Executive summary

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As part of its annual programme of scrutiny, Audit Scotland conducts a review of the effectiveness of the Council's internal control framework. The 2015/16 review was undertaken between January and May 2016 and Audit Scotland's overall assessment was that the key controls examined continue to operate satisfactorily. A number of opportunities to enhance the effectiveness of the existing framework have, however, been identified and these form the basis of a corresponding action plan.

### Links

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Coalition pledges  
Council outcomes  
Single Outcome Agreement

## Audit Scotland: Review of key internal controls, 2015/16

### Recommendations

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- 1.1 Members of the Governance, Risk and Best Value Committee are requested to note the findings of Audit Scotland's 2015/16 review and that a further update on progress in implementation will be provided to the Committee in January 2017.

### Background

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- 2.1 Section 95 of the Local Government (Scotland) Act 1973 requires local authorities to make arrangements for the proper administration of their financial affairs and to designate an officer to have responsibility for these arrangements. The Head of Finance is the appointed Section 95 Officer for the Council and therefore has overarching responsibility to maintain a sound system of internal control. Under current interim arrangements, this role continues to be discharged by the Acting Executive Director of Resources.
- 2.2 As part of its annual programme of scrutiny, Audit Scotland conducts a review of the effectiveness of the Council's internal control framework. In undertaking this review, attention is focused upon the main controls within the key financial systems that are both integral to preparation of the Council's financial statements and contribute towards the effective management and safeguarding of its assets and other interests.

### Main report

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- 3.1 The 2015/16 review was undertaken between January and May 2016 and included coverage of all of the Council's principal financial systems. As in previous years, the specific areas examined were informed by a risk-based assessment of the Council's key systems and the adequacy of existing procedures and controls.
- 3.2 For those systems falling within the scope of testing, Audit Scotland's conclusion is that these controls continue to operate satisfactorily. A representative of Audit Scotland will attend the Committee to provide further details and respond to any specific queries elected members may have. In view of a number of areas of potential control weakness identified through this work, however, some

additional substantive testing will be undertaken as part of the review of the Council's 2015/16 financial statements.

- 3.3 While some of the issues highlighted are attributable in part to staff changes arising from the Transformation Programme, the importance of issues of internal control has been re-emphasised and progress in implementing and embedding the required improvements will be monitored on a monthly basis by relevant Senior Management Teams.
- 3.4 The report also refers to the work previously undertaken by Internal Audit highlighting comparatively low levels of mandatory policy awareness training in some areas. Members of the Committee received an [update on current and planned activity in this area](#) on 21 April.
- 3.5 A number of opportunities for improvement have therefore been identified and these are listed in Appendix A of the report, alongside the Council's response and an indication of the corresponding timescales within which actions to address any outstanding issues raised will be undertaken. A progress update will be provided to the Committee in January 2017, by which time it is anticipated that the majority of recommendations will have been fully implemented.
- 3.6 Members of the Committee will be aware of other on-going, complementary work geared towards further strengthening aspects of the Council's internal control framework. Internal audit and risk arrangements continue to identify areas for improvement and arrangements are in place to monitor implementation of identified actions and lessons learned Council-wide.

## Measures of success

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- 4.1 Improvements to the system of internal control are intended to ensure that assets are safeguarded, transactions authorised and properly recorded and material errors or irregularities either prevented or detected timeously.

## Financial impact

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- 5.1 While there is no specific direct financial impact resulting from the report's contents, enhancements to the effectiveness of the Council's systems of internal control form an essential part of improved governance arrangements.

## Risk, policy, compliance and governance impact

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- 6.1 Improvements to the internal control framework form an integral part of strengthening the wider governance arrangements within the Council.

## Equalities impact

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7.1 There are no direct equalities impacts as a result of this report.

## Sustainability impact

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8.1 There is no direct sustainability, climate change adaptation or sustainable development impact arising from the report's contents.

## Consultation and engagement

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9.1 There is no direct relevance to the report's contents.

## Background reading/external references

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[Induction and Mandatory Learning](#), Governance, Risk and Best Value Committee, 21 April 2016

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### Coalition pledges

### Council outcomes

### Single Outcome Agreement

### Appendices

Appendix 1 – Audit Scotland report: Review of key internal controls, 2015/16



# City of Edinburgh Council

Review of Internal  
Controls 2015/16

Prepared for: City of Edinburgh Council

July 2016



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The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies ([www.audit-scotland.gov.uk/about/ac/](http://www.audit-scotland.gov.uk/about/ac/)). Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General ([www.audit-scotland.gov.uk/about/](http://www.audit-scotland.gov.uk/about/)).

The Accounts Commission has appointed David McConnell as the external auditor of City of Edinburgh Council for the period 2011/12 to 2015/16.

This report has been prepared for the use of City of Edinburgh Council and no responsibility to any member or officer in their individual capacity or any third party is accepted.

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# Summary

## Introduction

1. Auditing standards require external auditors to obtain an understanding of the accounting and internal control systems that exist within the audited body to allow us to plan the audit and develop an effective financial statements audit approach.
2. We seek to gain assurance that the audited body:
  - has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements
  - has systems of internal control which provide an adequate means of preventing and detecting error, fraud or corruption
  - complies with established policies, procedures, laws and regulations.

## Summary of findings

3. The key controls operating within the financial systems of City of Edinburgh Council have been subjected to testing by audit to ensure that they are operating satisfactorily.
4. Overall we are satisfied that the council's internal control systems are adequate, however additional audit testing will be required as part of our financial statements audit, to address controls weaknesses identified in certain areas, including:
  - access controls within the payroll and online banking systems
  - documentation and processing issues around elements of council tax.
5. In addition, we have identified some further areas where improvements could be made to the existing control environment, including:
  - the timely completion of periodic suspense or control account reconciliations within the main accounting system and non domestic rates system
  - improved administration of supporting documentation for aspects of the council tax and housing rents systems
  - the documentation of checks made on changes to rent system and payroll system standing data.
6. These issues are summarised in the table at appendix A of this report which also sets out the agreed action to be taken in response to audit findings.
7. It is the responsibility of management to decide on the extent of the internal control systems appropriate to the council. Any weaknesses identified represent those that have come to external audit's attention during the course of normal audit work and therefore are not necessarily all the weaknesses that may exist.

# Audit findings

## System of internal control

8. Our audit approach included planned controls assurance on the key financial systems of:
  - main accounting
  - payroll
  - trade receivables
  - trade payables
  - banking
  - council tax billing and collection
  - non domestic rates billing and collection
  - housing rents
  - treasury management.
9. To obtain our controls assurance, testing strategies were developed and work completed during January to May 2016. Our review involved the identification and assessment of the risks inherent in the key systems, and the adequacy of the procedures and controls in place to address these risks.
10. As documented in our Annual Audit Plan issued in March 2016 we planned to place reliance on the work of internal audit in the following areas:
  - Continuous audit testing (key financial systems) - payroll
  - CAPFM/CAFM (accounts payable feeder system)
11. Review of the internal audit payroll file was undertaken in a previous audit year and we concluded that we were able to take the planned level of assurance in respect of the planned aspects of the payroll system. Internal Audit reports on CAPFM/CAFM were also reviewed. Internal Audit found that the council has not been able to fully implement CAFM in the timescales expected due to a number of factors. We have therefore concluded that CAFM is not a key system for the purposes of the 2015/16 financial statements audit.
12. The following narrative sets out identified control weaknesses which impact on our planned audit approach, along with areas where there is scope to improve existing controls in place.
13. As part of our normal risk assessment procedures, we review the work of internal audit and take into consideration any relevant issues when planning our work. During the year, internal audit reported that management of the council's mandatory annual policy awareness training is currently ineffective in some areas. This gives rise to a risk of staff not being aware of their responsibilities under anti-fraud arrangements and processes, and a potential risk of the council failing to meet legislative requirements under the Anti Bribery Act. Management action is being taken to escalate the completion of mandatory training, and internal audit will follow up on the progress of this as part of its normal monitoring and reporting procedures.

## Main accounting

14. **Suspense account reconciliations**– The completion of suspense account reconciliations is monitored by the corporate finance team, to ensure they are carried out regularly and that any issues raised have been investigated further by the relevant service teams. During review of the reconciliation monitoring spreadsheets, we noted that as at March 2016, a number of unidentified transactions from the December 2015 reconciliation spreadsheet were still being investigated by the service teams. A similar issue was raised in our 2014/15 internal controls report and management agreed to put procedures in place to ensure that reconciliations are completed within one month of each quarter end. We will review the updated year end position as part of our financial statement audit.

**Action plan 1**

## Payroll

15. **Authorised users and access rights** – Our review of user access rights within the payroll system identified a number of instances where individuals' rights appeared inappropriate:
- two users who have access rights covering both HR and payroll functions
  - two users who have system admin user access but do not currently work in the System Development team
  - one payroll team leader who has system admin user access
  - five payroll team members who have team leader access.

16. In response to an issue around system access control reports raised in our 2014/15 report, management advised that an annual review of access rights is undertaken each summer and was due to commence in August 2015. However during this year's testing we have been advised that no such review was undertaken. We will modify our planned testing during the financial statements audit to ensure appropriate substantive assurance is obtained in this area.

**Action plan 2**

17. **Superannuation contribution rates** – an annual re-banding exercise is undertaken each April to assess and update the superannuation contribution rates for employees on the payroll system. Scheme members are identified along with their permanent and variable elements of pay, and the applicable banding identified and recorded on a spreadsheet. The data is then reviewed by a second officer, and a sample of rates for individual employee checked, before data is uploaded to the payroll system, and details passed to Lothian Pension Fund. During our review we noted that evidence of review and sample checking of data had not been retained by officers. We will undertake substantive procedures as part of our financial statements audit to ensure appropriate assurance is obtained in relation to the data uplift.

**Action plan 3**

## Banking

18. **Bank account maintenance** – Currently council bank accounts can be opened, closed or amended by a single authorised signatory. We understand that the council intends to strengthen this control by

requiring two authorised signatures, however this change has not yet taken place. As the council restructures its finance function as part of its transformation programme, it would be appropriate to consider this as part of its review.

**Action plan 4**

## Council tax billing

**19. Void exemptions** – For a sample of fifteen accounts in receipt of an empty & unfurnished exemption, we checked the case file to ensure that an inspection had been carried out to confirm that each was indeed a void property. One case was identified where an error by processing staff had resulted in the exemption being applied incorrectly. A further case was identified where there was no backup documentation on file to support the exemption awarded. Appropriate action has now been taken by officers in each case. We will modify our planned testing during the financial statements audit to ensure we obtain appropriate substantive assurance.

**Action plan 5**

**20. Other exemptions** – For a sample of fifteen accounts where a discount, allowance or other exemption had been applied, we checked the case file to ensure that the exemption had been properly calculated, recorded and authorised. Three cases were identified where discounts had been incorrectly applied by officers. Two of these cases resulted in financial errors which have now been corrected. We will modify our planned testing during the financial

statements audit to ensure appropriate substantive assurance is obtained in this area.

**Action plan 6**

**21. Refunds**– We checked a sample of ten refunds relating to dormant (closed) council tax accounts to confirm the validity of the refund to supporting evidence. One case was identified where the closing date applied to the account was incorrect, resulting in an erroneous refund being authorised and paid. The error has now been corrected. We will modify our planned testing during the financial statements audit to ensure appropriate substantive assurance is obtained in this area.

**Action plan 7**

## Non domestic rates billing

**22. NDR debtors reconciliation**– During our review we noted that no regular in-year reconciliations were performed between the debtor balance on the NDR system and the financial ledger during the 2015/16 financial year. Regular in-year reconciliations would strengthen controls within the system, leading to more timeous identification and correction of errors and reducing the risk of unidentified differences impacting on the year end financial statements. We will examine the year end balances on both systems as part of our financial statements audit.

**Action plan 8**

## Housing rents

**23. Rent increase sample checks** - The housing rent team process rent increases in line with decisions taken by the council and undertake sample checks on processed cases to ensure that increases have been applied correctly. In our 2014/15 internal controls report we noted that no record of the checks performed by officers could be provided to evidence that this control was operating and management agreed to review the relevant procedures to ensure that an appropriate audit trail was maintained.

**24.** Our follow up work in 2015/16 confirmed that written procedures setting out the process for applying rent increases are in place, including the requirement for performing sample checks, and the rents system includes an audit trail of applied rent changes. However, these procedures would be strengthened by the inclusion of a checklist to record details of the sample checks undertaken.

### Action plan 9

**25. Refunds** – We checked a sample of twelve refunds to confirm that they had been properly authorised by a senior officer. We were unable to confirm the authorisation in five cases as the department had not retained documentation dated prior to July 2015. We also identified one case where the form had been signed by the processing officer but not the approver, and two further cases relating to heat and rent overcharges which we were advised are not normally authorised by a second officer. Although the amounts involved in these three cases are relatively low, authorisation by a

second officer is recommended to improve controls in this area and reduce the risk of incorrect or inappropriate payments. We will modify our planned testing during the financial statements audit to ensure appropriate substantive assurance is obtained in this area.

### Action plan 10

**26. Reconciliations between rent system and financial ledger**– Daily totals for rent income collected are obtained from the cash receipting system and reconciled to the amounts posted to the financial ledger. During our 2014/15 financial statements audit, we highlighted there was an unreconciled rent debtor difference of £737,000 at 31 March 2015. Officers were continuing to investigate the reasons for the variance, and review procedures for processing system interfaces. We concluded at the time that this difference was not material to the financial statements for 2014/15, however it was important that the underlying reasons were established, and appropriate corrective action identified, in advance of the introduction of the new financials system.

**27.** Following further investigation and discussions with the systems supplier, officers have identified mapping issues with certain transaction types in the rent system that have contributed to the accumulated differences. New system reports have been developed during 2015/16 to address this issue, and prior year adjustments processed to correct errors identified. The unreconciled difference at 31 March 2016 was £10,000 and officers are working to identify this remaining balance.

28. We will review the year end reconciliation between the rent accounting system and financial ledger and the prior year adjustments processed as part of our 2015/16 financial statements audit work.

## Treasury Management

29. **Inactive users**– In our 2014/15 internal controls report we reported that there were a number of users with access to the online banking system whose accounts had been inactive for an extended period. Management agreed to put procedures in place to regularly review and identify inactive users. From our review of the users listing we identified fewer inactive users than previously, however there were still some users who had not been active since 2014. A shorter period of inactivity before users are deleted is recommended to improve controls in this area. We will modify our planned testing during the financial statements audit to ensure appropriate substantive assurance is obtained in this area.

### Action plan 11

30. **Access rights**– We tested a sample of thirty users of the council's online banking system to confirm the reasonableness of their access rights. Three users could not be traced to the intranet, email directory or payroll system and we were advised that these could have been temporary or contract workers. One user was identified who has now left the council and a further two users who have changed roles and would no longer appear to require access.

### Action plan 12

## Acknowledgement

31. The cooperation and assistance afforded to the audit team during the course of this audit work is gratefully acknowledged.

# Appendix A: Action plan

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
1 Para 14	<p><b>Main accounting</b></p> <p><b>Suspense account reconciliations</b> – Unidentified transactions highlighted through suspense account reconciliations are not always investigated and resolved timeously.</p> <p><b>Risk:</b> Transactions may not be accounted for correctly in the financial ledger.</p>	Relevant service areas have been reminded of the importance of prompt and full reconciliation. Progress will be monitored on a bi-monthly basis by the Resources Management Team and any necessary corrective action taken as appropriate.	Corporate Finance Senior Manager 30 Sept 2016
2 Para 16	<p><b>Payroll</b></p> <p><b>Authorised users and access rights</b> – We identified a number of system users during our controls review where their system access rights did not appear appropriate for their roles.</p> <p><b>Risk:</b> Inappropriate transactions may be processed.</p>	Review of iTrent profiles and roles will be undertaken by ICT Systems Support as part of departmental quality and audit activity.	System Support Manager, ICT Solutions 30 Nov 2016

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
3 Para 17	<p><b>Payroll</b></p> <p><b>Superannuation contribution rates –</b> Evidence of checks on annual contribution rate data uplifts has not been retained by officers.</p> <p><b>Risk:</b> Insufficient checks on rate increase standing data resulting in errors not being identified.</p>	<p>This will be built into the annual process as part of the standard quality checks. Information will be securely retained. This will be delivered in line with the next annual run scheduled for March 2017.</p>	<p>Acting Payroll Manager 31 March 2017</p>
4 Para 18	<p><b>Banking</b></p> <p><b>Bank account maintenance –</b> Council bank accounts can be opened, closed or amended by a single authorised signatory.</p> <p><b>Risk:</b> Inappropriate changes may be made.</p>	<p>The point is accepted and once the Finance Review is complete, further consideration will be given to requiring a second signature for account administration.</p>	<p>Principal Treasury and Banking Manager 30 Sept 2016</p>

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
5 Para 19	<p><b>Council tax billing</b></p> <p><b>Void exemptions</b> – One case was identified, from a sample of fifteen items tested, where an error by processing staff had resulted in the exemption being incorrectly applied. A further case had no backup documentation on file to support the exemption awarded.</p> <p><b>Risk:</b> Income may be incomplete or incorrectly stated.</p>	<p>As noted in para 19 the errors identified have been corrected. Our internal quality team carry out regular sample checks of work completed and this includes void exemptions. If a member of staff consistently under performs structured support is provided with improvement targets set before being progressed to the formal stages of our Managing Work Performance procedure.</p> <p>An online empty homes assessment was issued to all Council Tax processing staff on 9<sup>th</sup> June with a target completion date of 1<sup>st</sup> July. This target was met and the results of this are being analysed. Individual / group training will be considered as appropriate. The assessment is also to be issued to staff in the contact centre and benefit processing teams.</p> <p>A reminder / refresher to clarify procedures in this area is incorporated into our training plan and will be delivered in the form of a staff session with availability over Lync for home workers.</p>	<p>Team Manager: Council Tax Ongoing throughout 2016/17</p>

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
6 Para 20	<p><b>Council tax billing</b></p> <p><b>Other exemptions</b> – Three cases were identified, from a sample of fifteen items tested, where errors by processing staff resulted in discounts or exemptions being incorrectly applied.</p> <p><b>Risk:</b> Income may be incomplete or incorrectly stated.</p>	<p>As noted in para 20 the errors identified have been corrected. Our internal quality team carry out regular sample checks of work completed and this includes the reductions applicable to Council Tax. If a member of staff consistently underperforms structured support is provided with improvement targets set before being progressed to the formal stages of our Managing Work Performance procedure.</p> <p>A reminder / refresher to clarify procedures across a range of reduction types is incorporated into our training plan and will be delivered in the form of a staff session with availability over Lync for home workers. Home workers are also kept abreast of relevant technical changes through regular team meetings and office days, besides daily contact and collaboration with colleagues through the Lync system.</p>	<p>Team Manager: Council Tax Ongoing throughout 2016/17</p>

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
7 Para 21	<p><b>Council tax billing</b></p> <p><b>Refunds</b> – For one out of ten refunds relating to dormant accounts tested, the closing date applied to the account was incorrect resulting in an incorrect refund being authorised and paid.</p> <p><b>Risk:</b> Incorrect or inappropriate refunds may be paid if refunds are not properly checked.</p>	<p>As noted in para 21 the errors identified have been corrected. Our internal quality team carry out regular sample checks of work completed and this includes refunds. If a member of staff consistently under performs structured support is provided with improvement targets set before being progressed to the formal stages of our Managing Work Performance procedure.</p> <p>Revised guidance was issued to all staff on 22<sup>nd</sup> February to reiterate the checks required when (1) creating a refund and (2) authorising a refund. This will be addressed again at the staff sessions referred to in items 5 &amp; 6.</p> <p>A report is also now being run quarterly to identify historic credit balances that are only being transferred or refunded currently. A sample of this report is undertaken by team managers as a further check to ensure there is good reason for the transaction to be carried out and a legitimate request exists.</p>	<p>Team Manager: Council Tax</p> <p>Ongoing throughout 2016/17</p>

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
8 Para 22	<p><b>Non domestic rates billing</b></p> <p><b>NDR debtors reconciliation</b> – No regular in-year reconciliations were performed between the debtor balance on the NDR system and the financial ledger during the 2015/16 financial year.</p> <p><b>Risk:</b> Greater difficulty in reconciling the two systems if reconciliations are not performed regularly, and potential misstatement of debtors in the financial statements.</p>	NDR processes have been updated to include bi-annual reconciliation.	Principal Accountant, Corporate Accounts and NDR Manager 30 Sept 2016 and 31 Mar 2017
9 Para 24	<p><b>Housing rents</b></p> <p><b>Rent increase sample checks</b> – Sample checks on rent increases are not currently signed off by officers</p> <p><b>Risk:</b> Insufficient checks on rent increase standing data resulting in errors not being identified.</p>	There is an annual rent increase implementation plan in operation. The audit trail of rent increases is maintained on Northgate and the gross debit figure is monitored on an ongoing basis by finance as part of the fortnightly reconciliation process. A checklist has been incorporated into the implementation plan to evidence the sample checking undertaken, and will be applied from next annual uprating.	Income, Rents and Tenancy Manager Completed

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
10 Para 25	<p><b>Housing rents</b></p> <p><b>Refunds</b> – For five out of a sample of twelve refunds tested, we were unable to confirm that the refund had been properly authorised as relevant documentation had not been retained. Also a further three refunds in the sample had not been authorised by a senior officer.</p> <p><b>Risk:</b> Incorrect or inappropriate refunds could be paid.</p>	<p>A full audit trail of any adjustments to rent accounts is held in the Northgate IT system.</p> <p>The housing function that currently completes the credit refunds on the housing rent system has transferred into the Corporate Debt recovery team as part of the Council Transformation. The responsibilities for housing rent functions and procedures, which relate specifically to the Northgate system and will not therefore be affected by wider system changes arising from ICT migration, will be reviewed and updated as part of this transition.</p>	<p>Income, Rents and Tenancy Manager, 31 Dec 2016</p>

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
<p>11 Para 29</p>	<p><b>Treasury management</b></p> <p><b>Inactive users</b> – A number of online banking system users with accounts that have not been active since 2014 were identified from our review.</p> <p><b>Risk:</b> Inappropriate access to the council's data and/ or inappropriate transactions if users are not deleted after a shorter period of inactivity</p>	<p>Significant effort was put in last year to verify users of the Bankline system with in excess of 300 users removed in 2015/16 and a small number more identified as part of the year end and removed in April. Two years was initially set as some areas of the Council rotate staff within a team through different roles so may not require access for a lengthy period of time. Other staff are required to provide a cover role for holidays, etc. so their access may be occasional. However, once the one-off work noted below has been completed, a procedure will be implemented to e-mail users who have not been active for six months to ask them to confirm if they still need access.</p>	<p>Principal Treasury and Banking Manager 30 Sept 2016</p>

No. / Para Ref.	Audit finding	Management response/ planned action	Responsible officer / Target date
12 Para 30	<p><b>Treasury management</b></p> <p><b>Access rights</b> – Three out of a sample of thirty online banking system users could not be verified as council employees. A further user who has now left the council and two users who have changed roles and would no longer appear to require access were identified.</p> <p><b>Risk:</b> Inappropriate access to the council's data and/ or inappropriate transactions</p>	<p>Of the three users who could not be verified as Council employees, two were identified in April as having left the Council and removed from the system at that point. The third is an employee of Standard Life who has access to the Bank Account which is part of the Property Portfolio they manage on behalf of LPF. The user who was identified as having left the Council is in fact still employed but has a different surname.</p> <p>However, as was stated at the time, it was accepted that significant further work to ensure that access is appropriate needed to be done and was planned for this year. The first phase of this which has ensured that all Bankline users are current members of staff or other approved users has been completed. All users who have not accessed the system in the last six months are being contacted to verify that they still require access. Thereafter further work will be undertaken to ensure the appropriateness of users' access for their present role.</p>	Principal Treasury and Banking Manager 30 Sept 2016