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Audit Summary Report

City of Atlantis

Camms.

Print Date: 15-Jul-2022

Audit Report: Review of Bank Reconciliations

Audit Number GOV1801-00
Plan Date Jul 10 2017 12:00AM
End Date Jan 19 2018 12:00AM
Audit Category Health of the Population
Risk Rating Low

Responsible Officer Joe Smith
Auditee Faye Stanley
Audit Entity National Corporation
Audit Firm Internal

Finding Background: FN01 Independent Review of Bank Reconciliations							Risk Rating: Low		
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit Sign Off	Traffic Light	Percentage Complete	Status
FN01-01	The Banking Officer should forward all bank reconciliations to the Financial Accountant to be reviewed and authorised on a monthly basis. The review process should ensure that reconciling items are cleared and that underlying process issues are identified and addressed. The review of all reconciliations should be documented on the reconciliation.	Richard Jennings	Risk, Safety and Assurance	1st agreed implementation date: 23-Nov-2017	15-Feb-2018	No	Completed	100	Completed

Status Report Summary:

Awaiting confirmation from Group Accountant

Management Response:

In September and October 2009, the method used to reconcile the bank accounts was independently reviewed and all monthly reconciliations completed. Since November 2009, monthly reconciliations have been reviewed and signed off by the Management & Financial Accountant and reconciling items cleared promptly.

Status Report:

Status Report - This issue may be closed

Audit Report: Security / Audit Trails

Audit Number GOV1802-00
End Date Jun 30 2018 12:00AM
Audit Category Health of the Population
Risk Rating High

Responsible Officer Joe Smith
Auditee Faye Stanley
Audit Entity National Corporation
Audit Firm Internal

Finding Background:	FN01 Cash Collection -Events & Booking Database Does Not Have Password Security or Audit Trails						Risk Rating:	High	
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit SignOff	Traffic Light	Percentage Complete	Status
FN01-01	We recommend that with the implementation of the 'Events Perfect' system that the Council implement the following controls: 1. Use of individual user accounts for each Events Officer. 2. Passwords protection. Password changes should be system enforced and occur at least every 2 months. 3. Independent review of Masterfile maintenance audit trail reporting by an officer that is not involved with the collection and recording of monies collected. The review should be evidenced by signature and a copy of the reviewed report maintained on file. 4. The ability to extract financial reporting. In particular all reversals should be scrutinised in detail to confirm they have been performed for valid purposes and supported by appropriate documentation explaining the reason (s) for adjustment. 5. The new system should not have the ability to delete transaction records.	Carlene James	Finance	1st agreed implementation date: 13-Nov-2019	02-Feb-2020	No	Overdue	100	In Progress

Management Response:

Management Comment: The new events booking system will have this capability.

Status Report:

The software will be available within the next 8 weeks. In accordance with the specific recommendations: 1. Use of individual users accounts for each Events Officer. 2. Passwords protection. Password changes should be system enforced and occur at least every 2 months. Events Perfect (EP) operates within the XP environment and its access controls. In addition EP has always had both individual user accounts (currently a maximum of 8) and password protection. The ability for automatic password changes has also been developed and IBS have commenced the installation of this as part of ongoing upgrades incorporated into the software licence. 3. Independent review of Masterfile maintenance audit trail reporting by an officer that is not involved with the collection and recording of monies collected. The review should be evidenced by signature and a copy of the reviewed report maintained on file. Finance Coordinator undertakes the audit scheduled (quarterly) this remaining financial year. 4. The ability to extract Financial reporting. In particular all reversals should be scrutinised in detail to confirm they have been performed for valid purposes and supported by appropriate documentation explaining the reason (s) for adjustment. 5. The new system should not have the ability to delete transaction records.

Finding Background: FN02 The use of user accounts and passwords to limit access privileges should be implemented organization wide							Risk Rating:	High	
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit Sign Off	Traffic Light	Percentage Complete	Status
FN02-01	Password changes should be system enforced and occur at least every 2 months, with strict password policy in place	Joe Smith	City Strategy	1st agreed implementation date: 14-Mar-2019 2nd agreed implementation date: 22-Aug-2019 3rd agreed implementation date: 25-Jul-2019	20-Jul-2019	No	Overdue		In Progress

Management Response:

Passwords protection, Password changes should be system enforced and occur at least every 2 months

FN02-02	We recommend that with the implementation of the 'security system' system that the Council implement the use of individual user accounts for each Officer and eliminating the use of shared accounts.	Joe Smith	City Strategy	1st agreed implementation date: 30-Mar-2019 2nd agreed implementation date: 17-Jul-2019 3rd agreed implementation date: 18-Sep-2019	25-Dec-2019	No	Overdue		Not Started
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Management Response:

The software will be available within the next 8 weeks. In accordance with the specific recommendations the use of individual users accounts for each Officer. The new system should not have the ability to delete transaction records.

Finding Background:	FN03 There are no policies addressing the use of personal devices at the workplace.						Risk Rating:		
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit Sign Off	Traffic Light	Percentage Complete	Status
				1st agreed implementation date:		No			
Finding Background:	FN04 Systems lacking oversight, there are no transaction audit trails						Risk Rating:		
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit Sign Off	Traffic Light	Percentage Complete	Status
				1st agreed implementation date:		No			

Audit Report: Allocation of expenditure to expense type

Audit Number	GOV1803-00	Responsible Officer	David Murray
End Date	Jun 30 2018 12:00AM	Audit Entity	National Corporation
Audit Category	Health of the Population	Audit Firm	Internal
Risk Rating	Medium		

Finding Background:	FN01 Inappropriate allocation of expenditure to expense type						Risk Rating:	Medium	
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit Sign Off	Traffic Light	Percentage Complete	Status
FN01-01	Expenses should be charged to the appropriate expense code. Clearer guidance in relation to what expenditure type should be charged to each expense code should be provided.	Carlene James	Finance	1st agreed implementation date: 30-Oct-2017	23-Oct-2020	No	Overdue		In Progress

Status Report Summary:

refer to doc# 5514948 being the memo. Refer also to the appropriate use for petty cash doc #3169068.

Management Response:

Agreed. The correct allocation of the expenses is important this will be re-enforced with petty cash custodians as part of the internal audit of petty cash program.

Status Report:

Communication of petty cash guidelines memo has been re-distributed to the management team for distribution to relevant staff.

Audit Report: Council were required to select six (6) records of Reactive inspections conducted on Roads. These were each assessed against a number of key compliance criteria.

Audit Number	GOV1804-00	Responsible Officer	Joe Smith
Plan Date	Oct 1 2018 12:00AM	Audit Entity	National Corporation
End Date	Jan 31 2019 12:00AM	Audit Firm	Internal
Audit Category	Facilities and Assets		
Risk Rating	Medium		

Finding Background:	FN01 For the sample of six Road Reactive inspection records, Council has achieved an overall compliance of 91.67 %.						Risk Rating:	Medium	
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit Sign Off	Traffic Light	Percentage Complete	Status
FN01-01	The date repairs were due for completion is recorded.	Joe Smith	City Services	1st agreed implementation date: 20-Dec-2018	18-Jun-2020	No	Overdue	0	Not Started
FN01-02	Photographs of the defect are available.	David Murray	City Services	1st agreed implementation date: 30-Apr-2019	01-Apr-2020	No	Overdue		In Progress
FN01-03	Measurements of the defect are recorded.	Faye Stanley	City Services	1st agreed implementation date: 09-Mar-2019	20-May-2020	No	Completed	100	Completed
FN01-04	Description of the defect as assessed by the Council inspector is recorded.	Jennifer Rance	City Strategy	1st agreed implementation date: 25-Feb-2019	13-May-2020	No	Overdue		In Progress

Audit Report: Workplace OH&S

Audit Number OHS1801-00
Plan Date Jan 30 2018 12:00AM
End Date Jun 30 2018 12:00AM
Audit Category Health of the Population
Risk Rating High

Responsible Officer Karen Miller
Auditee Jack Watts
Audit Entity National Corporation
Audit Firm Internal

Finding Background: FN01 Not enough adequate lighting for the workplace							Risk Rating: High		
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit Sign Off	Traffic Light	Percentage Complete	Status
FN01-01	Installation of new lighting over all staff working areas	Jack Watts	Building Health & Property Services	1st agreed implementation date: 17-Nov-2017 2nd agreed implementation date: 18-Oct-2018 3rd agreed implementation date: 25-Jan-2019	21-Feb-2019	No	Completed	100	Completed
Finding Background: FN02 Electrical cords present at tripping hazard areas							Risk Rating: High		
Action No	Actions	Responsible Officer	Department	Due Date	Completed Date	Internal Audit Sign Off	Traffic Light	Percentage Complete	Status
				1st agreed implementation date:		No			

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