

## Assurance Opinions on Key Financial Systems 2013/14

Many financial activities transferred from Northampton Borough Council to LGSS during the 2013/14 financial year. It was agreed with the S151 Officer and the council’s internal auditors (PwC) that where LGSS have taken on the responsibility to undertake the functions during 2013/14, LGSS Internal Audit would complete the assurance work relating to LGSS functions, whilst PwC would continue to audit those aspects which remain in the direct control of the council. We have worked with PwC to plan and undertake our work to ensure the full coverage required to provide the assurance opinions, whilst minimising duplication of work.

We have now finalised our work to provide these 3<sup>rd</sup> party assurances to Northampton Borough Council on the controls in key financial systems now operated by LGSS. This report sets out the results. The assurance levels are based upon the definitions in Table 1.

Table 1. Assurance Level Definitions

Assurance	Definition
Full Assurance	There is a sound system of control designed to address the relevant risks with controls being consistently applied.
Substantial Assurance	There is a sound system of control, designed to address the relevant risks, but there is evidence of non-compliance with some of the controls.
Moderate Assurance	Whilst there is a basically a sound system of control, designed to address the relevant risks, there are weaknesses in the system, that leaves some risks not addressed and there is evidence of non-compliance with some of the controls.
Limited Assurance	The system of control is weak and there is evidence of non-compliance with the controls that do exist which may result in the relevant risks not being managed.
No Assurance	There is no system of internal control. Risks are not being managed.

The results of the audits are summarised in the Table 2. We are pleased to report that we are able to give “substantial” overall assurances on all of the systems we have reviewed.

Table 2 Overall Assurance Opinions

Auditable Area	Assurance Opinion
Accounts Receivable	Substantial
Accounts Payable	Substantial
General Ledger	Substantial
Payroll	Substantial
Bank Reconciliation	Substantial
Fixed Assets	Substantial

The detailed assurance statements for each auditable area are set out in Appendix A. These set out the process areas included in each review and the assurance opinion on each process, leading to the overall opinions set out above. For each process area where the assurance is less than “Full” we have agreed an agreed action plan of improvements for implementation by LGSS. These actions will be monitored and followed up, utilising our automated audit management processes.

## APPENDIX A

### Northampton Borough Council (NBC) Third Party Assurance – Accounts Receivable 2013/14

The table below provides a breakdown of the levels of assurance given for each of the process areas identified, based upon testing of LGSS systems and processes:

Process Area	Assurance opinion
Set up of New Customers	Substantial
Amendments to Customer Accounts	Substantial
Direct Debit set up; payment run and rejected / cancelled of direct debits	Full
Raising Invoices	Full
Receipt of Payments	Substantial
Credit Notes / Cancellation of invoices	Substantial
Debt Recovery and Write off	Substantial
User Access	Moderate
<b>Overall Level of Assurance</b>	<b>Substantial</b>

Where testing and systems reviews have identified areas requiring further improvements these have been discussed with LGSS management and suitable actions have been agreed.

#### Details of findings and assurance opinions

##### Set up of New Customers – Substantial Assurance

Customer creation is an Agresso Self Service function and therefore any NBC employee can commence the process of setting up a new customer account. However, prior to the customer being available for selection, it requires approval from LGSS Exchequer.

We walked through the 'customer approval' process only and noted the following weakness.

There is functionality within AR Agresso that enables an audit trail report to be generated allowing new customer approval and changes to customer records to be traced to the member of staff requesting and actioning the request. It was understood that this report was generated prior to August 2013 but was discontinued due to server related problems. While it is now understood that these problems have been resolved, at the audit review date (February 2014), no reports were being generated or checks undertaken on the above.

##### Amendments to Customer Accounts – Substantial Assurance

Any NBC Agresso service user can submit a request to amend an existing customer account on Agresso. The process commences with the service user submitting an online request via the LGSS Exchequer e-mail address and attaching an Accounts Receivable Amendment Form noting changes.

We walked through the customer account amendment process and noted the following weaknesses.

While the above weakness regarding the audit trail report applies here also, we also noted that no exception reports on customer account changes were being generated and / or checked on a regular basis.

#### Direct Debit – Full Assurance

The following tests were undertaken:

- Direct Debit set up – walkthrough tests. No weaknesses were identified.
- Direct Debit payment run – obtain details of all the direct debit payment runs for February 2014 and agreed to transmission and BACS summary reports ensuring that the relevant documents were appropriately signed off and authorised. No weaknesses were identified.
- Rejected / Cancelled Direct Debits - selected a sample of 5 direct debit cancellations / rejections and confirm that Agresso has been updated and that either a credit note has been issued and / or the missing instalment has been progressed in line with the debt recovery process. No weaknesses were identified.

#### Raising Invoices – Full Assurance

Any NBC employee that is required to raise sales requisitions as part of their duties, and has been set up on Agresso to do so, can raise a sales requisition. Once the requisition has been approved by the line manager, a sales order is generated. The order is processed through workflow requiring approval by LGSS Exchequer prior to becoming a sales invoice and then dispatched. No weaknesses were identified in LGSS controls.

#### Receipt of Payments – Substantial Assurance

We walked through the 'receipting payment' process and selected a sample of 10 days ensuring that appropriate documentation – daily check list; daily record sheet; batch checks; G4S collection receipts etc. is in place and signed and authorised. The following weakness was identified:

The Daily Cash Up Report while signed by the Cashier was not signed off by the Exchequer Team Leader or other responsible officer as evidence of review.

#### Credit Notes / Cancellation of invoices – Full Assurance

Any NBC employee that is required to raise sales requisitions as part of their duties, and has been set up on Agresso to do so, can raise a sales requisition. Only the officer who raised the sales requisition initially can raise a sales credit note. When the credit note requisition is approved by the line manager, it is processed through workflow prior to LGSS Exchequer final check and approval.

Our testing involved a walkthrough of the credit note process from the point of LGSS involvement. No weaknesses were identified.

#### Debt Recovery and Write off – Substantial Assurance

The following tests were undertaken:

- Select a sample of 5 outstanding debtor accounts and confirm that recovery action has been undertaken in accordance with protocol as specified within the financial procedures such as: debt allocated to a recovery officer, follow up action taken, audit trails maintained etc.
- Obtain the February 2014 Performance Report and ensure it agrees to the corresponding aged debt report.

No weaknesses were identified.

#### Write-Off – Substantial Assurance

The following tests were undertaken:

- Select a sample of 5 write-offs and confirm that the debt has been authorised for write off in accordance with the financial procedures.
- Ensured that the write-off auctioned on Agresso agrees to the write-off schedule and that recovery action was undertaken before the write-off decision was taken.

No weaknesses were identified.

#### User Access – Moderate Assurance

We were satisfied that Agresso user access responsibilities were allocated to appropriate officers based on the user access forms authorised by line managers and submitted to LGSS Systems by NBC user departments. The following weakness was identified:

While Systems run weekly Valid Users Distribution reports, we noted that no checks / reviews were being undertaken to identify users with unnecessary AR access rights to Agresso. This was particularly applicable for Finance, Systems, Exchequer and Debt Recovery officers.

**Northampton Borough Council (NBC)**  
**Third Party Assurance – Accounts Payable 2013/14**

The table below provides a breakdown of the levels of assurance given for each of the process areas identified, based upon testing of LGSS systems and processes:

Process Area	Assurance opinion
Supplier Setup and Amendments	Substantial
Requisition Creation and Approval	Substantial
Goods Receipt Processing	Full
Invoice Processing	Substantial
Interface Payments	Substantial
Payment Run	Substantial
Management Reporting	Substantial
AP reconciliation to GL	Full
User Access	Moderate
<b>Overall Level of Assurance</b>	<b>Substantial</b>

Where testing and systems reviews have identified areas requiring further improvements these have been discussed with LGSS management and suitable actions have been agreed.

**Details of findings and assurance opinions**

Supplier Setup and Amendments – Substantial Assurance

We walked through the supplier set up and amendment processes and noted the following issues:

- No management or supervisory checks were undertaken on changes made to supplier accounts.  
 Previously (up until mid 2013) a system generated ‘Amendment Logging Report’ was generated detailing changes made to supplier accounts (including changes to bank accounts). This report was checked by the Exchequer Team Leader on at least a monthly basis and signed off as evidence of review. The report however was discontinued due to system related problems and while it was understood that this has been resolved, as at the audit review date (March 2014), no reports were generated or checks undertaken on the above.
- Request to set up a new supplier account or make changes to existing supplier accounts are not always sent to the accounts payable generic email address (accessible by all exchequer officers) but to individual exchequer officers’ email accounts.
- There were no documented procedures or flowcharts covering all the processes or tasks involved in the supplier set up and amendment processes.  
 While documented Agresso guidelines exists on the supplier set up and amendment processes, there were other processes / tasks undertaken by Exchequer that sits outside Agresso that has not been documented. The tasks include:

- The new supplier set up request sent to procurement for approval and confirmation.
- The Supplier Payment Details Form set to the supplier on receipt of a supplier set up request.
- Confirmation of CIS details with the Inland Revenue where relevant.
- Confirmation with the supplier of a bank account change after obtaining supplier contact details on Agresso.

#### Requisition Creation and Approval – Substantial Assurance

We walked through the requisition creation and approval processes. The following issue was identified on the LGSS related system and processes.

- Documented evidence of the Council's AP approval levels was not evidenced.

#### Goods Receipt Processing – Full Assurance

We walked through the goods receipt process with LGSS involvement limited to user access responsibilities. No issues were identified on the LGSS related system and processes.

#### Invoice Processing – Substantial Assurance

We walked through the invoice processing function and noted the following issue:

- Supplier invoices were not always addressed to NBC Exchequer.

Following our walkthrough tests and discussions with the Exchequer Team Leader, it was noted that supplier invoices were not always sent directly to or addressed to NBC Exchequer at John Dryden House. Although guidelines exist detailing procedures required to be followed, there remain situations where this has not been followed. Discussions seem to indicate that there are a few user departments where this is particularly common.

#### Interface Payments – Substantial Assurance

We walked through the interface payment process and selected a sample of 5 uploads for testing. No significant issues were identified on the LGSS related system and processes. We did however note the following:

- The Systems Team does not maintain an authorised and / or up to date list of staff members within the individual departments who are authorised to submit spreadsheet uploads.
- Notification of the Batch upload onto Agresso to Exchequer is sent to staff members' individual work e-mail address and not the generic Exchequer e-mail address i.e.: [NBC-AccountsPayable@northamptonshire.gov.uk](mailto:NBC-AccountsPayable@northamptonshire.gov.uk).

#### Payment Run – Substantial Assurance

We walked through the payment run process and selected a sample of 5 payment runs for testing including BACS, CHAPS and Cheque payments. We identified the following weaknesses:

- For 1 of the payment runs selected, there was no evidence that the supplier payments exceeding £25k had been reviewed.

- The cheque stationery stock is kept within a locked cabinet. The key for the cabinet is kept in the Team Leader's top drawer accessible to Exchequer and Non Exchequer staff.
- Exchequer maintain an analysis sheet detailing cheque payment runs noting the first and last cheques used during each run. While it was understood that the cheque stock stationery was only recently taken on board by Exchequer, we noted that no record was maintained of the current stock balance or details of any previous stock purchases (including cheque number sequence details). We were therefore unable to reconcile the current stock against the amount purchased and used stock.

#### Management Reporting – Substantial Assurance

Our testing involved obtaining a sample of BVPI8 and Close of Business Reports, ensuring that mechanisms were in place to measure performance.

While our testing identified no issues with these particular reports and processes undertaken, we did suggest other reports that Management may find useful in measuring performance. These include:

- A Retrospective order report. This identifies goods/services purchased prior to raising a purchase order.
- A Credit Balance report. Identifying supplier overpayments and action taken to recover these monies.

#### AP reconciliation to GL – Substantial Assurance

We walked through the Accounts Payable to General Ledger Reconciliation process and selected a sample of 3 months for testing. No issues were identified.

#### User Access – Moderate Assurance

We were satisfied that Agresso user access responsibilities were allocated to appropriate officers based on the user access forms authorised by line managers and submitted to LGSS Systems by NBC user departments. The following weakness was nevertheless identified:

While Systems run weekly Valid Users Distribution reports, we noted that no checks / reviews were being undertaken to identify users with unnecessary AP access rights to Agresso.



**Northampton Borough Council (NBC)****Third Party Assurance – LGSS General Ledger (GL) 2013/14**

The table below provides a breakdown of the levels of assurance given for each of the process areas identified, based upon testing of LGSS systems and processes:

<b>Process Area</b>	<b>Assurance opinion</b>
Access to GL	Substantial
Journals / Virements	Full
General Control Environment	Full
Coding Structure	Full
Feeder Systems	Full
Access and Data Security	Substantial
Reconciliations	Moderate
VAT	Substantial
<b>Overall Level of Assurance</b>	<b>Substantial</b>

Where testing and systems reviews have identified areas requiring further improvements these will be discussed with LGSS management and suitable actions will be agreed.

**Details of findings and assurance opinions****Access to GL – Substantial Assurance**

An appropriate range of responsibilities exists to ensure that access to the General Ledger (GL) module (and functionality) is appropriately controlled. All requests for access to the GL are submitted on a request form and appropriately authorised.

Although approved users of the GL are not required to attend basic training prior to receiving live access to the system, the Assistant Accountant (Systems) advised that the majority of approved users were Accountants and that in-house training would be provided by the relevant teams.

Appropriate systems are in place to remove GL access from staff leaving the organisation. A daily Excelerator report is run to identify leavers / staff who have not logged into the system for 3 months and access rights are removed accordingly.

A monthly reminder prompts users to change their password. Passwords must be alpha numeric and between 8 – 16 characters.

The Assistant Accountant (Systems) confirmed that although an access report was in place, it was not reviewed / signed off periodically.

**Journals / Virements - Full Assurance**

Journal transfers include sufficient information and appropriate authorisation. Supporting documentation is scanned and held electronically on Agresso and system validation ensures that individual items are totalled correctly.

Requests for Virements are checked for appropriate authorisation and compliance with financial regulations, prior to being actioned.

General Control Environment - Full Assurance

The relevant officers are notified of key GL maintenance tasks each month and a timetable / appropriate communications are in place for the year end closedown process.

The financial information system provides revenue and capital accounts together with balances for the final accounts as required by statute.

Coding Structure - Full Assurance

Appropriate controls are in place for the amendment / introduction of new financial codes and all codes are held within Agresso. Every accounting item is routed to its appropriate head in the main accounting system by means of a financial code and invalid codes are closed upon request. Financial codes are validated on direct input to Agresso / all feeder systems.

Feeder Systems - Full Assurance

Appropriate authorisation is required for all data that is submitted via the feeder systems and processing controls exist to ensure that all information is correct and complete. Control totals are produced and reconciled accordingly.

Batches that include incorrect codes are rejected and miscoded balances are posted to a suspense account. All suspense account items are investigated and cleared in a timely manner.

The Assistant Accountant (Systems) confirmed that data could not be submitted to Agresso a second time.

Access and Data Security - Substantial Assurance

The Assistant Accountant (Systems) advised that guidance relating to the day to day operation of the system was available to all users via the intranet.

Appropriate details of all transactions are held on Agresso and all data is readily identifiable. A list of all expected output from the system including error reports is maintained / reviewed actively and errors are rectified accordingly. All input information is actioned once only and documentation is held for a sufficient period of time.

Amendment / edit requests to the system had to be in writing and appropriately authorised, however, a list of authorised signatories was not held on file. In addition, although LGSS staff process information on behalf of NBC, it was noted that registration with the Information Commissioner's Office (ICO) had not taken place.

Reconciliations – Moderate Assurance

The Assistant Accountant (Systems) is responsible for monitoring the two GL suspense accounts and both accounts are reviewed and cleared on a timely basis.

Regarding the IBS, ICON and Payroll reconciliations of to GL, the following weaknesses were identified:

- An IBS to GL reconciliation had not been undertaken for 2013/14;
- While the ICON and Payroll reconciliations to GL were evidenced, they were not reviewed by the Systems Team Leader and signed off as evidence that this review had been undertaken.

#### VAT - Substantial Assurance

Sufficient expertise is in place to provide staff with advice and guidance regarding VAT; however, the Auditor was advised that documented procedures are not available to NBC staff.

The Accounting Technician / Finance Manager are responsible for preparing VAT returns. VAT returns are based on the figures included within the VAT control accounts, with any adjustments clearly explained. It was noted that the procedure for completing the monthly VAT return required some minor updates.

The Finance Manager advised that that a secondary check had not been undertaken for a 5 month period during 2013/14 due to staff shortages. Although a secondary check had taken place on the VAT returns in April – May 13 and from November 13 onwards, this check was not in place from June – October 13.

A reconciliation is completed each month to ensure that an appropriate audit trail is in place for all payments / refunds in relation to VAT.

**Northampton Borough Council (NBC)**  
**Third Party Assurance – LGSS Payroll 2013/14**

The table below provides a breakdown of the levels of assurance given for each of the process areas identified, based upon testing of LGSS systems and processes:

<b>Process Area</b>	<b>Assurance opinion</b>
User Access	Full
Establishment Controls	Full
Standing Data Security	Substantial
Manual Input Controls	Full
Starters and Leavers	Substantial
Variations	Full
Deductions	Full
Exception Reporting	Full
Payment Run.	Full
Overpayment Detection and Recovery	Substantial
<b>Overall Level of Assurance</b>	<b>Substantial</b>

Where testing and systems reviews have identified areas requiring further improvements these have been discussed with LGSS management and suitable actions have been agreed.

**Details of findings and assurance opinions**

User Access

There are appropriate processes in place to both create new Payroll users and to delete users from the Payroll System including appropriate authorisation.

There are 3 Payroll responsibilities which allow appropriate segregation of duties. There are only 3 officers with access exceeding Enquiry level. Therefore periodic review of access exceeding Enquiry level is not required.

There is guidance in place for the setting of robust passwords. There is system forced periodic change of passwords on a monthly basis.

Establishment Controls

There are appropriate processes in place to create new or amend existing posts including appropriate authorisation and a clear audit trail of supporting documentation. Furthermore, only designated officers have access to this responsibility on the Payroll System.

The Establishment is regularly reviewed by Finance and Services as part of monthly budget monitoring processes.

#### Standing Data Security

There is no periodic/routine review of standing data to ensure that it is accurate and to maintain data quality. This increases the risk of errors in payroll payments.

However, there was appropriate control over changing bank details.

#### Recommendations

- 1) In order to ensure that standing data is accurate and maintain data quality, a schedule for checking standing data should be established.

#### Manual Input Controls

There was appropriate control over manual input including submission to Payroll on standard forms and an authorised signatory listing in place detailing authorising officers who could submit these standard forms.

#### Starters and Leavers

There was a mainly robust process in place for adding new starters to the Payroll system including the completion of a standard form and appropriate authorisation. Testing identified that request forms had been submitted by appropriately authorised officers and the start date from these forms had then been correctly input into the system.

The majority of officers tested (12 from a sample of 15) had been recruited as per policy at the minimum spinal point. 2 officers had been appointed above the minimum spinal point and this had been justified and then authorised at the appropriate level (Head of Service).

However in 2 tests where the officers had been recruited above the minimum spinal point no evidence of Head of Service authorisation could be supplied to the auditor although justifications for paying above the minimal spinal point were provided.

There was a robust process in place for removing leavers from the Payroll system including the completion of a standard form and appropriate authorisation. Testing, of 15 leavers, identified that the form had been completed, appropriately authorised and that the leaving date on the form had then been input correctly onto the system.

Following handover, the random sample checking of the completeness of documentation relating to starters and leavers had not taken place.

#### Recommendations

- 2) The HR Admin Team should be instructed not to create any new employees above minimum spinal point without documented authorisation from a Head of Service.
- 3) The random sample checking of the completeness of both starters and leavers supporting documentation should be recommenced.

#### Variations

There was adequate control over pay variations, including timesheets, sickness, maternity, honorarium and standby payments. Standard forms are completed and must be submitted by officers on an authorised signatory listing. Testing of 15 variations identified that these controls had been complied with. Furthermore, in the case of additional hours, automatic calculations were checked and found to be correct agreeing to hours on timesheets and the rate per hour on the system.

Procedures and policy for variations to payments are clearly documented in the Authorities Terms and Conditions.

#### Deductions

There was adequate control over deductions including appropriate authorisation and supporting documentation.

#### Exception Reporting

These are produced on a monthly basis and reviewed / signed off at an appropriate level.

#### Payment Run

There is a satisfactory process in place to process BACS runs including full supporting documentation and appropriate independent review/authorisation. Also, a Payroll timetable is in place.

#### Overpayment Detection and Recovery

There are currently minimal overpayments. Once identified action is taken promptly to recoup/recover overpayments.

Overpayments are not currently monitored to identify the reasons why they happen and then to put preventative actions in place.

#### Recommendation

- 4) Although the level of overpayments is currently minimal, overpayments should be monitored and the reasons for them identified in order to put in preventative actions in place.

**Northampton Borough Council (NBC)**  
**Third Party Assurance – Bank Reconciliation 2013/14**

The table below provides a breakdown of the levels of assurance given for each of the process areas identified, based upon testing of LGSS systems and processes:

Process Area	Assurance opinion
Monthly bank reconciliations undertaken	Substantial
Bank reconciliations are accurate and non-reconciled items are cleared in a timely manner	Substantial
<b>Overall Level of Assurance</b>	<b>Substantial</b>

Where testing and systems reviews have identified areas requiring further improvements these have been discussed with LGSS management and suitable actions have been agreed.

**Details of findings and assurance opinions**

**Monthly bank and control account reconciliations undertaken – Substantial Assurance**

The following tests were undertaken:

- Bank reconciliation walkthrough.
- Selected a sample of 4 months, ensured that the reconciliation statements were signed by the preparer and authorised by a senior manager.
- Identified all the control accounts and ensured that balances are reviewed and cleared monthly.

The following weakness was identified:

While the control account balances were investigated and cleared on a monthly basis, the Control Account Monthly Balances Report was not reviewed / signed off by the Financial Systems Manager.

**Bank reconciliations are accurate and non-reconciled items are cleared in a timely manner – Substantial Assurance**

The following tests were undertaken:

- On the bank reconciliation statements selected above, ensured that unreconciled items are cleared monthly.
- Ensured that long outstanding cheques (6 months old) are investigated, cleared and written back.

The following weakness was identified:

Long outstanding cheques are not investigated, cleared and written back on a regular basis.

**Northampton Borough Council (NBC)**  
**Third Party Assurance – LGSS Fixed Assets 2013/14**

The table below provides a breakdown of the levels of assurance given for each of the process areas identified, based upon testing of LGSS systems and processes:

<b>Process Area</b>	<b>Assurance opinion</b>
Depreciation charges accurately reflect the nature of assets and depreciation charges are recorded accurately	Moderate
Fixed assets codings within the Fixed Asset Register	Full
Reconciliation of the Fixed Asset Register to the General Ledger	Substantial
Access to the Real Asset Management System (RAM) which contains the Fixed Asset Register	Full
<b>Overall Level of Assurance</b>	<b>Substantial</b>

Where testing and systems reviews have identified areas requiring further improvements these have been discussed with LGSS management and suitable actions have been agreed.

**Details of findings and assurance opinions**

Depreciation charges accurately reflect the nature of assets and depreciation charges are recorded accurately.

New assets are promptly recorded onto the Real Asset Management (RAM) System and disposals are removed.

When a new asset is created on the RAM System an asset life is assigned to it against which straight line depreciated is then charged through an automatic calculation on the RAM System. Testing identified that it is possible to create a new asset with a zero asset life which would result in no depreciation being calculated for that asset. It is required to assign zero asset lives for assets that are going to be disposed of.

If assets are revalued the Accountancy Team will receive notification of this from Services. The asset will then be assigned a 'relife' on the RAM System via a journal upload. However, there is currently no evidenced checking that the 'relife' agrees to the notification received from the Service.

Furthermore, there is no sample checking of the system generated depreciation calculations on the RAM System or of the postings of these across to the Agresso General Ledger.

**Recommendations**

- 1) An evidenced periodic review / sample testing of the asset lives that have been assigned to new assets.



- 2) An evidenced periodic review / sample testing of asset reliefs to ensure that they agree to the supporting documentation received from the Services.
- 3) Sample checking of both the automatic calculations generated by the RAMS System and the posting of these charges across to the Agresso General Ledger System via journal upload.

Fixed assets codings within the Fixed Asset

There is a coding structure in place within the RAM and testing identified that this had been adhered to.

Reconciliation of the Fixed Asset Register to the General Ledger

There is a quarterly reconciliation of the Fixed Asset Register held on the RAM system to the Agresso General Ledger system. This is undertaken by a Senior Assistant Accountant and reviewed by the Finance Manager (Capital). However, this review is not evidenced / documented.

Documentation relating to the Quarter 3 2013/14 Reconciliation was satisfactorily viewed.

Recommendation

- 4) The review of the quarterly reconciliation of the Fixed Asset Register held on the RAM system to the Agresso General Ledger system should be evidenced / documented.

Access to the Real Asset Management System (RAM) which contains the Fixed Asset Register

There are adequate controls in place to promptly set up new users on the RAM and also to promptly remove users once they have left the Authority or their role within the Authority has changed.

Testing of 5 officers with access to the RAM found that they were valid NBC employees and that access to the RAM was appropriate to their job role.