

## Response to Interim Internal Audit report – January 2024

Audit Point	Audit Findings	Council comments
<b>BOOKS OF ACCOUNT – system access</b>	<p><b>Generic access user names - this is an access risk that could allow leavers to access the system as users/password are not cancelled. I recommend this be reviewed with Edge.</b></p>	<p>The RFO has spoken to Edge IT Support. There was a security breach in October 2023 and all user passwords were reset as a temporary measure. Secure Multi Factor Authentication (MFA) was being rolled out for all users but the roll out of this has been delayed.</p> <p>We have asked for DW, ST, AL user passwords to be reset, and for the CT user profile to be suspended. When employees leave in the future, it will become part of the procedure to request Edge to suspend the user account associated with that employee, and the password will be reset when a new employee takes over that user account.</p>
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	<ul style="list-style-type: none"> <li>• The council is fully aware of GDPR and accessibility regulations. <b>The links on the web site to these privacy and accessibility policies could be clearer and I would recommend a home page link to these.</b></li> <li>• The council has a scheme of delegation (dated 2018). <b>I recommend this is reviewed and readopted.</b></li> <li>• <b>In general financial regulations appear to slightly out of date and synch with day to day practice. I recommend a full review</b></li> <li>• I recommend dual authorisation is set up with the bank.</li> </ul>	<ul style="list-style-type: none"> <li>• The Clerk is working on updates to the website, including a new Transparency page. As these pages are finalised, they will be published. This will be completed before the full audit in April.</li> <li>• This scheme of delegation will be reviewed at the next meeting of the Full Council</li> <li>• Bishopstoke Parish Council accepts the need to review the Financial Regulations but in light of the expected publication of the brand new model regulations from JPAG / NALC it is proposed that this full review be deferred until they are released. In the meantime, the Clerk and RFO will work to produce amendments to current regulations to address the specific concerns raised in the auditor's report to be brought forward at the March Full Council meeting.</li> <li>• The Clerk &amp; RFO will look into making this change with the Co-op. We are in still in process of updating the mandate.</li> </ul>