GEDLING
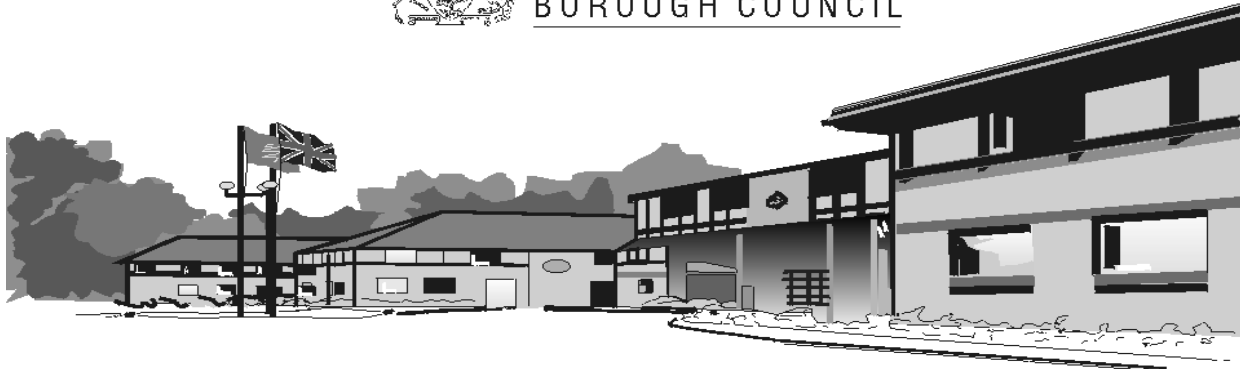## BOROUGH COUNCIL

INTERNAL AUDIT

Report

2005-2006

Committee Admin System.

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January 2006.

GEDLING BOROUGH COUNCIL

INTERNAL AUDIT REPORT

SYSTEM AUDIT

COMMITTEE ADMINISTRATION SYSTEM.

C O N T E N T S

1. INTRODUCTION

1.1 During the year a number of concerns were raised to the Audit Section regarding the AKS Committee Administration System. Specifically the issues related to the security of authorisation and the status of items within the Executive Decisions area of the system. The system is a key part of the Council's goal of increasing transparency and communication to all stakeholders. It is also a key part of the audit trail for decisions taken at Executive level.

1.2 The Audit reviewed all unauthorised executive decisions. This is a key area of the system that must be kept up to date, providing accurate records in order to communicate the developments within different service areas. At the time of audit there were twenty-seven unauthorised decisions.

1.3 The review also involved analysing user's level of authorisation and the specifications of the system. This was to ensure appropriate segregation of duties and that the recording of decisions taken could only be carried out by appropriate personnel.

2. CONDUCT OF AUDIT

2.1 Background information on the aims and operation of the program were obtained from various sources. These included the Democratic Services Manager and the Manager of Resource Services.

2.2 The operation of the system was discussed with staff from Democratic Services and the IT Section.

2.3 Decisions listed as unauthorised were investigated in order to confirm whether or not a decision had actually been taken and the system not updated.

2.4 Responsibility for the ownership and update of the system was discussed with various staff.

2.5 The assistance and co-operation of all staff involved in this audit assignment is acknowledged and appreciated.

3. EXECUTIVE SUMMARY

3.1   From the review undertaken of the Executive Decision Authorisation section of the Committee Administration System assurance cannot be placed upon the accuracy of the system. The system listed twenty seven decisions awaiting Executive authorisation as of 3rd January 2006. From investigations into a sample it was apparent that decisions had been taken and not been updated as authorised on the system. One decision included in the sample had been taken on the 31st January 2005, resulting in it being left as unauthorised on the system for eleven months.

3.2   It has also been found that Lead Officers have the ability to authorise the Executive Decisions relating to their department. This is not a problem relating to the software but is a specification of the system that is identified within the System User Manual.

3.3   The issues discovered during the review gives rise to a weakness in the trail of the Authority's decision-making and approval process. Whilst Portfolio holders have been presented with reports and subsequent decisions issued there is a gap in the audit trail. The correct use of the system would provide evidence of greater accountability and involvement of democratically elected members.

AUDIT ASSURANCE

Overall, taking account of the issues identified above, the controls within the Committee Administration system provide assurance that risks material to the objectives of the system are adequate.

IMPLEMENTATION PLAN

REC (Risk)	RECOMMENDATION	RESPONSIBLE OFFICER	MANAGEMENT COMMENT	IMPLEMENTATION DATE
4.2.3. Low	It is recommended that Democratic Services regularly check the system to ensure that there are no longstanding unauthorised executive decisions. If so the appropriate Head of Service or Lead Officer should be contacted and requested to rectify the situation.	Head Of Democratic Services	Routine checks will be undertaken to identify and report long standing unauthorised decisions.	Immediately
4.2.5. Low	It is recommended that Democratic Services maintain a complete current record of all users, their ids and level of access/authorisation. There should be no gaps in this information.	Head Of Democratic Services	Work is currently underway to review access and authorisation controls.	31/10/06
4.2.6. Low	It is recommended that a review be undertaken to ascertain whether access to the system is actually required by each user.	Head Of Democratic Services	As 4.2.5 this work is already underway.	31/10/06
4.2.8. Med	It is recommended that efforts be made to amend the system in order to allow only Portfolio Holders to authorise Executive Decisions.	Head Of Democratic Services	A review of system controls will be undertaken to ensure these are adequate to mitigate the risks associated with the process.	31/10/06