

## Appendix A

### High Risk Issues from 2020/21 Audits

A high risk issue is one that could have a:

- Significant impact on operational performance; or
- Significant monetary or financial statement impact; or
- Significant breach in laws and regulations resulting in significant fines and consequences; or
- Significant impact on the reputation or brand of the organisation.

Audit Title	High Risk Issues
Residential and Nursing Care	<ul style="list-style-type: none"><li>• Quality assurance reviews: Current guidance for reviewing the quality of providers</li><li>• Placement reviews: 315 placement reviews were overdue (12 months have passed). Internal reporting on overdue placement reviews.</li></ul>
Platform Review	<ul style="list-style-type: none"><li>• Monitoring to ensure no unauthorised changes are made to configuration settings.</li><li>• Monitoring of audit logs by management.</li></ul>
PCI DSS	Chargeback letters held on the shared drive.
IT Disaster Recovery	Disaster Recovery Testing: Management have not yet performed a full test or alternatively performed component testing of the DR plan.
Schools Capital Program	Contractor performance management.
Fleet Management	<ul style="list-style-type: none"><li>• Accounting for vehicle finance lease costs in the accounts;</li><li>• Regular checks on fleet vehicle records and insurance payments.</li></ul>

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|  | <ul style="list-style-type: none"><li>• Fleet management policy and procedure.</li></ul> |
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