

# Cherwell District Council

## Accounts, Audit and Risk Committee

22 January 2014

<b>Design &amp; Operation of the IT General Controls within Agresso</b>
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### Report of the Head of Finance and Procurement

This report is public

#### Purpose of report

The purpose of this report is to provide information to the Accounts, Audit and Risk Committee on the external auditor's work around the IT controls within Agresso.

#### 1.0 Recommendations

The meeting is recommended

- 1.1 To note the contents of the report.

#### 2.0 Introduction

The Annual Audit Letter was presented by Ernst Young (EY) to AARC Members on 4 December 2013. The external auditor "gained adequate assurance" over the design and operation of the IT general controls within the Council's general ledger system (Agresso).

However, the Annual Audit Letter identified opportunities for improvements to logical access control as these would reduce the risk of unauthorised or inappropriate access to data and programmes within Agresso.

Members of the Committee asked for details of EY's findings and they have been summarised below.

#### 3.0 Report Details

- 3.1

Description	Improvements identified
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Review of Agresso Administrator Access	There are currently 11 active accounts which have been reviewed to gain assurance that no inappropriate or unauthorised activity is performed which may adversely impact the financial statements.
Implement periodic user access reviews	To implement a periodic review of appropriate user access to assist with the identification of inappropriate access and potential segregation of duty conflicts.
Strengthen the password parameters	The policy already in place has been reviewed and the password history has been increased from 3 to 6 historical passwords being remembered.

## 4.0 Conclusion and Reasons for Recommendations

- 4.1 The Accounts, Audit and Risk Committee is recommended to note the contents of the report.

## 5.0 Consultation

None

## 6.0 Alternative Options and Reasons for Rejection

- 6.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: Not applicable as this report is for information.

## 7.0 Implications

### Financial and Resource Implications

- 7.1 There are no financial implications arising directly from any outcome of this report.

Comments checked by: Nicola Jackson, Corporate Finance Manager  
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### Legal Implications

- 7.2 There are no legal implications arising directly from any outcome of this report.

Comments checked by: Kevin Lane, Head of Law & Governance 0300 0030107  
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## Risk Management Implications

- 7.3 There are no risk management implications arising directly from any outcome of this report.

Comments checked by: Nicola Jackson, Corporate Finance Manager  
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## 8.0 Decision Information

### Wards Affected

Not applicable

### Links to Corporate Plan and Policy Framework

Not applicable

### Lead Councillor

Councillor Ken Attack  
Lead Member for Financial Management

## Document Information

Appendix No	Title
None	
Background Papers	
None	
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