

SHARED RESOURCE SERVICE

Summary of Internal Audit Activity

2025 – 26 Year to date

Introduction

The purpose of this report is to:

- Advise of the progress to date with the current year's Audit Plan (2025 - 26)
- Provide details of the audits finalised in the period; and
- Raise any matters relevant to the Finance & Governance Board role.

Audit Plan 2025 - 26

Internal audit plan progress overview:

| STAGE | NUMBER | %AGE |
|------------------|--------|-------|
| NOT ISSUED (NID) | 4 | 36.37 |
| ISSUED (ISS) | 2 | 18.18 |
| FIELDWORK (FLD) | | |
| REPORTING (REP) | | |
| COMPLETED (COM) | 5 | 45.45 |

| CODE | NARRATIVE |
|------|-----------|
| P | Planned |
| I | Issued |
| C | Completed |

| Ref | Stage | Type | Title | Quarter | | |
|-------------|-------|------|----------------------------------------|---------|---|---|
| | | | | P | I | C |
| SRS - 25001 | COM | SYS | Change Management | 1 | 1 | 3 |
| SRS - 25002 | NID | SYS | Cybersecurity | 4 | | |
| SRS - 25003 | ISS | FUP | Data Centre - GPA | 2 | 2 | |
| SRS - 25004 | NID | SYS | Firewall | 4 | | |
| SRS - 25005 | COM | SYS | Identity and Access Management | 1 | 2 | 2 |
| SRS - 25006 | COM | FUP | Information Security Management System | 1 | 1 | 1 |
| SRS - 25007 | COM | FUP | IT Disposals | 3 | 3 | 3 |
| SRS - 25008 | ISS | FUP | IT Service Continuity Management | 3 | 3 | |
| SRS - 25009 | COM | FUP | Mobile Computing | 2 | 1 | 1 |
| SRS - 25010 | NID | SYS | O365 | 4 | | |
| SRS - 25011 | NID | SYS | Virtualisation | 4 | | |

SRS - 25003 Audit Delayed pending return to work of auditee which was November 7th.

Audits Completed in the Period

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| <div>Audit Title: SRS - 25001 Change Management</div> | <div>Audit Sponsor: Matt Lewis / Kathryn Beavan-Seymour</div> | <div>Final Report Issued: 3 November 2025</div> |
| <div>Assurance Opinion:</div> <div><div>FULL</div><div>SUBSTANTIAL</div><div>MODERATE</div><div>LIMITED</div><div>NONE</div></div> <div><ul style="list-style-type: none">All 6 key controls are adequate and operating effectively.There is no monitoring in place to ensure that a Change Manager does not force through all stages of a change.The CAB Impact Assessment for all "Normal" and "Emergency" changes is not documented as officers use their knowledge and experience to foresee any issues before approving or rejecting the change.</div> | | <div>Recommendations / Management Action(s)</div> <div><div>High (0)</div><div>Medium (0)</div><div>Low (0)</div></div> |
| <div>Audit Timeline: 34 days</div> <div><div><div>Planning</div><div>Audit Notification 30/09/25</div><div>Client Sign off 14/10/25</div></div><div><div>Fieldwork</div><div>End of Testing 30/10/25</div></div><div><div>Reporting</div><div>Final Issued 03/11/25</div><div>Client Acceptance 03/11/25</div></div></div> | | |

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| <div>Audit Title: SRS – 25007 IT Disposals</div> | <div>Audit Sponsor: Matt Lewis / Kathryn Beavan-Seymour</div> | <div>Final Report Issued: 12 November 2025</div> |
| <div>Assurance Opinion:</div> <div><div><div>FULL</div><div>SUBSTANTIAL</div><div>MODERATE</div><div>LIMITED</div><div>NONE</div></div><div>8 of the 10 key controls were adequate and operating effectively.</div></div> | | <div>Recommendations / Management Action(s)</div> <div><div><div>High (0)</div><div>Medium (2)</div><div>Low (0)</div></div></div> |
| <div>Audit Timeline: 28 days</div> <div><div><div>Planning</div><div><div>Audit Notification 15/10/25</div><div>Client Sign off 16/10/25</div></div></div><div><div>Fieldwork</div><div><div>End of Testing 11/11/25</div></div></div><div><div>Reporting</div><div><div>Final Issued 12/11/25</div><div>Client Acceptance 12/11/25</div></div></div></div> | | |

| ISS.1 - D.3 | | Priority: Medium |
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| <p>Control Requirement:</p> <p>All IT Assets are held securely, with only permitted access from the time of acceptance to disposal, and each disposal is confirmed/agreed to the supplier records of item(s) received.</p> <p>Issue:</p> <p>The documented process requirement i.e. reconciliation of the disposal list to the supplier list is not being undertaken. The SRS Head of Resources stated, "With regards reconciliations, due to staff absences we have yet to reconcile to ensure this process is working, something we will be looking at shortly."</p> <p>Attempts to reconcile 3 separate disposals batches [Apr 11, Jun 06, Sep 26] highlighted several issues e.g.</p> <ul style="list-style-type: none"> Items entered twice in the disposal report Apr 11 2 (38XMTZ1, 5CD035HJJM), Sep 26 2 (CNU5291R6P, CNU9111QXM). Items entered wrongly on the disposal report and the CRUK report Jun 06 (2XTXWW1) (2XTWW1), Sep 26 (5CG5093HNV) (5CG5093HVN). 14 items on the disposal report not on the CRUK report and a number in the reverse i.e. on the CRUK report not on the disposal report. Items only on the disposal report Jun 06 (8), Sep 26 (22) Numerous items only on the CRUK report (Jun 06, Sep 26). <p>Risk:</p> <p>Lack of assurance and accountability over the disposal process.</p> <p>Loss of Assets - (losing track of assets during the disposal process).</p> | <p>Recommendation:</p> <p>The procedural requirement needs to be met through an effective system for reconciliation of the items disposed of.</p> | <p>Management Response:</p> <p>Agreed.</p> <p>Following the return to work of the staff member, current data will be reviewed and given integrity, a retrospective reconciliation will be performed and the results used to remind staff going forward, with a reconciliation carried out at the time of each disposal.</p> <p>Responsible Officer:</p> <p>Annette Drew</p> <p>Target Date:</p> <p>January 31, 2026</p> |

| ISS.2 – D.2 | | Priority: Medium |
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| <p>Control Requirement:</p> <p>All IT Asset Disposals are supported by a fully documented management trail.</p> <p>Issue:</p> <p>The current Disposal Policy and procedure have not changed. Management stated that they do want them to do it, but they have no way of checking.</p> <p>A sample of 5 IT Disposal calls [129753, 146634, 159847, 164790, 166467] was tested against the management trail with several issues identified to show that it is not being followed, the integrity of the data in the disposal inventory is erroneous and questionable.</p> <ul style="list-style-type: none"> disposal inventory items without collection dates. differences (number and type of items) between the HALO ticket and the disposal inventory. unacceptable delays between the collection of items and their deposit into storage. instances of the disposal inventory not showing evidence of collection by the supplier and when. instances of a batch number not recorded against numerous items. instance where disposal inventory did not reflect collected items (136 days between collection by SRS and supplier). disposal inventory shows no reconciliation dates. <p>Risk:</p> <p>Loss of Assets (losing track of assets during the disposal process).</p> | <p>Recommendation:</p> <p>Management needs to ensure that the required management trail is in place and operating and that the disposal inventory is accurate and has integrity in terms of the data recorded.</p> | <p>Management Response:</p> <p>Agreed.</p> <p>The audit outcomes will be used to remind staff of the requirements of the management trail. Any fields that need to be made mandatory will be.</p> <p>Responsible Officer:</p> <p>Annette Drew</p> <p>Target Date:</p> <p>January 31, 2026</p> |

Key Points to Note

The plan is on course to be completed by the year end.

Audit Team

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|------------------|----------------|--------------|----------------------------------------------------------------------------------|
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