**SHARED RESOURCE SERVICE**

**Summary of Internal Audit Activity**

**2024 – 25 Year to date**

**Introduction**

The purpose of this report is to:

* Advise of the progress to date with the current year’s Audit Plan (2024 – 25)
* Provide details of the audits finalised in the period; and
* Raise any matters relevant to the Finance & Governance Board role.

**Audit Plan 2024 - 25**

Internal audit plan progress overview:

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| **STAGE** | **NUMBER** | **%AGE** |
| NOT ISSUED **(NID)** |  |  |
| ISSUED **(ISS)** | 2 | 18.18 |
| FIELDWORK **(FLD)** |  |  |
| REPORTING **(REP)** |  |  |
| COMPLETED **(COM)** | 9 | 81.82 |

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

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| **Ref** | **Stage** | **Type** | **Title** | **Quarter** |
|  |  |  |  | **P** | **I** | **C** |
| SRS - 24001 | COM | FUP | Active Directory | 3 | 3 | 3 |
| SRS – 24002 | COM | SYS | Application Integration Service | 2 | 2 | 3 |
| SRS – 24003 | COM | SYS | Business Management | 2 | 2 | 2 |
| SRS – 24004 | COM | SYS | Data Centre – GPA | 1 | 1 | 2 |
| SRS – 24005 | COM | FUP | HALO | 3 | 3 | 3 |
| SRS – 24006 | COM | SYS | Information Security Management System | 1 | 1 | 2 |
| SRS – 24007 | COM | SYS | IT Disposals | 4 | 4 | 4 |
| SRS – 24008 | ISS | SYS | IT Service Continuity Management | 4 | 4 |  |
| SRS – 24009 | COM | SYS | Mobile Computing | 2 | 2 | 4 |
| SRS – 24010 | DFT | SYS | Software Asset Management | 3 | 3 |  |
| SRS – 24011 | COM | FUP | Solarwinds | 3 | 3 | 4 |

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**Audits Completed in the Period**

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| **Audit Title:**SRS – 24007 IT Disposals | **Audit Sponsor:**Matt Lewis / Kathryn Beavan-Seymour | **Final Report Issued:**25 February 2025 |
| **Assurance Opinion:**

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| FULL | SUBSTANTIAL | MODERATE | LIMITED | NONE |
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7 of the 10 key controls were considered to be adequate and operating effectively.  | **Recommendations / Management Action(s)** |
| **Audit Timeline:** 35 days |

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| ISS.1 – D.2  | Priority: Medium  |
| **Control Requirement:** All IT asset Disposals are supported by a fully documented management trail. **Issue:** The documented disposal process states the management trail required i.e. a disposal request (HALO call), PO's for non-standard items (*some items incorrectly logged in the disposal inventory*), check by the engineer of serial number and confirmed, SCCM is updated with the disposal (*evidence not provided*), a SharePoint list (the disposal inventory), a supplier list/report of cleansed/destroyed assets (*had to be requested*) which are checked against the disposal forms with discrepancies highlighted.  Matching the disposal inventory to the 6 batch files showed that both contained the same data (the latter are provided by the SRS).  3 CRUK reports were used to reconcile to the disposal inventory, unable to reconcile any items on the Jan 19 24 and May 30, 2024, reports.  For the Nov 29, 2024, report it was possible to confirm 181 of the 357 items.  The disposal inventory did not have the following columns completed: Collected by Recyclers, Recycling Collection Date Compliance Asset Id Reconciled Date (Confirmed Disposal) which is because the SRS relies on them and does not carry out a reconciliation.  Lots of entries where no partner recorded, equipment type, make, model, serial number, batch id and items checked into storage without a check-in date e.g. 11907, 111907. **Risk:** Loss of Assets - (losing track of assets during the disposal process). | **Recommendation:** Management needs to reconsider what management trail is required and then ensure that it is in place and operating.  | **Management Response:** Agreed.  Happy with the process in place, staff have received further training recently regarding correct completion of the disposal inventory (SharePoint list).SCCM will continue to be updated, but the reference to SCCM will be removed from the stated management trail as it is carried out by the engineers. **Responsible Officer:** Annette Drew, Head of Resources **Target Date:** April 30, 2025 |
| ISS.1 – D.3  | Priority: Medium  |
| **Control Requirement:** 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. **Issue:** The documented disposal process requires all assets to be held in a designated disposals holding area and reconciliation of the supplier list of items disposed of to the SRS list of assets to be disposed of. CRUK check they have taken everything detailed on the reports provided. There should be a reconciliation at each process stage but there have been some items collected by CRUK that were not on the disposal list because staff did not record them on the SharePoint list in the app. Attempts to reconcile 2 separate CRUK reports (031024, 031224) and the disposals batch 4 SRS291124 report to the Disposal Inventory proved impossible with only 181 of the 357 items matching on serial number. **Risk:** Loss of Assets - (losing track of assets during the disposal process). | **Recommendation:** Current operational practice is contrary to stated management intentions. Management needs to align both.  | **Management Response:** Agreed.  Happy with the process in place and staff have received further training recently regarding correct completion of the disposal inventory (SharePoint list) which if done correctly will ensure a reconciliation to the CRUK reports. **Responsible Officer:** Annette Drew, Head of Resources **Target Date:** April 30, 2025 |
| ISS.3 – CD.2  | Priority: Medium  |
| **Control Requirement:** All income due is confirmed as correct, promptly banked and accounted for in line with set procedure. **Issue:** A charge is set by business management for non-standard items and monies are received from the IT Disposals contractor. Income due is taken from the CRUK reports, claimed, deposited into a holding code and transferred to the budget ledger code. A report of disposal income for the period 16 Jun – 08 Dec 2023 showed £30.883.50 income. The only reports available after that period related to April 11 - 30, indicating income due of: 11042024 £1,470.00 15042024 £20.00 26042024 £1,745.00 30042024 £232.50 (£3,467.50). A request was made for all reports and the revenue statement provided by CRUK showed 26 entries between Jan 11 and Dec 3 24 totalling £11,750.00 which has not been claimed. The 3 largest values (26/4/24, 19/1/24, 30/5/24) were checked back to the fair values record to assess correctness. 19012024 (£530 less than that expected)26042024 (£600 less than that expected)30052024 (£1,140 less than that expected)There is no check/reconciliation of the income received by anyone in the SRS, the amounts received probably relate to items below Grade B, but as noted there is no statement of these values. **Risk:** Non-Compliance - legal penalties due to non-compliance with disposal and/or other regulations). | **Recommendation:** Management needs to decide whether it should be: * confirming the income due as correct. If yes, the fair values record will need to reflect the basis for each items grade price.
* claiming rebate income on a more regular frequency.
 | **Management Response:** A claim for income due up to December 2024 has been made. In future, all such claims will be quarterly. Resources do not allow for the performance of a reconciliation of income received to expected so no change will be made to current process i.e. the income received will just be accepted without reconciliation.If at the time of contract renewal, there is more competition amongst providers then this aspect will be reviewed.**No action needed.** |

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| **Audit Title:**SRS – 24009 Mobile Computing | **Audit Sponsor:**Matt Lewis / Kathryn Beavan-Seymour | **Final Report Issued:**30 January 2025 |
| **Assurance Opinion:**

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53 of the 54 key controls were considered to be adequate and operating effectively.  | **Recommendations / Management Action(s)** |
| **Audit Timeline:** 134 days |

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| ISS.1 – Encryption  | Priority: Medium  |
| **Control Requirement:** All end-user devices containing sensitive data are protected by encryption e.g. BitLocker, FileVault, dm-crypt. **Issue:** Bitlocker is installed on all windows devices built, with monthly reporting through the Delivery Groups. The reporting for august 2024 showed an increase in total device numbers from 2021 to 2024 with zero devices not reporting a status. The number of devices with no encryption decreased from 8 to 4 i.e. TOR29988, TOR30002, TOR30428, (desktop public access machines at Gwent Archives, TOR23919 is a Surface Pro last used by Clare Jones, no longer required but not removed from SCCM), the other 4 are as not reporting in Bitlocker Detail. The issue is some devices with the older version of Bitlocker do not report their status so they may or may not have Bitlocker installed. Some devices built do not report their Bitlocker status or report as not encrypted whilst they actually apply the Bitlocker encryption. **Risk:** Data is not protected. | **Recommendation:** Management needs to: * ensure devices no longer required are removed from SCCM;
* consider/address the bit locker issues to achieve installation across all devices.
 | **Management Response:** Agreed.Active Directory tasks have now been configured within AD-Manager Plus to identify, disable and remove inactive domained computers that have not been accessed for greater than 90 days within each partner domain monthly. These tasks will remove the identified Computer object entirely from Active Directory.The version of Bitlocker will be updated. **Responsible Officer:** Cath Barnard, Service Manager - Devices  **Target Date:** July 31, 2025 |

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| **Audit Title:**SRS – 24011 Solarwinds | **Audit Sponsor:**Matt Lewis / Kathryn Beavan-Seymour | **Final Report Issued:**16 January 2025 |
| **Assurance Opinion:**

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Management has sufficiently progressed the issues reported in the previous systems audit (ref SRS – 23011), either by completing the required action(s) or commencing progress against them i.e.

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| ***Issue*** | ***Recommendation*** | ***Action*** |
| SolarWinds platform core version is not the latest version  | Upgrade to latest stable version  | All SolarWinds pollers and the DB were upgraded from version 2023.2 to version 2024.1.1. Subsequent updates have been applied since.  |
| Non-optimised alert strategy  | Prioritise defining alerts and thresholds | The SolarWinds working group has been established, it has been recommended that the alerting strategy becomes one of the focus points for that group. This is an item that we will be able to explore further as additional staff undertake training and the working group develops.  |
| Errors on Deployment Health Page  | Remediate all deployment health errors  | Errors in the Database maintenance were resolved 18/06/2024. The errors were due to old tables being present in the database and their existence was due to a previous upgrade.  |
| MPE and 5 APEs under resourced  | Configure servers to recommended specifications  | The MPE memory (Orion server) has been increased from 24 to 32 GB in line with the recommendation.  |
| Business Layer Host consuming more memory than expected  | Investigate and remediate. | Following subsequent review, the key finding was that the environment was confirming 100% polling success with no issues or errors being reported within the SolarWinds platform. Therefore, it was decided that the resource upgrade was not required.  |

  | **Recommendations / Management Action(s)** |
| **Audit Timeline:** 8 days |

**Key Points to Note**

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

*Some audits have been rescheduled at the request of the SRS.*

**Audit Team**

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