Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 10 November 2021

Report title: Internal Audit Report – Update on Progress of Audit Recommendations

Lead Member: Councillor David Carroll

Report sponsor: Mark Hemming – Director of Finance and Assets

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Action: Noting

Recommendations: That the progress on implementation of recommendations be noted.

Executive summary: The purpose of this paper is to update Members on the progress of the implementation of audit recommendations made as at 11 October 2021.

Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 10 November 2020.

In total there are 63 recommendations to report on the status of which are classified as follows:

Implemented – 37/63 (58%)

In-progress - 5/63 (8%)

Past Due date (In-progress) – 21/63 (33%)

Internal Audit continues to actively monitor implementation of all outstanding recommendations throughout the year.

Financial implications: The audit work is contained within the 2021/22 budget.

Risk management: There are no risk implications arising from this report.

Legal implications: There are no legal implications arising from this report.

Privacy and security implications: There are no privacy and security implications arising from this report.

Duty to collaborate: Not applicable.

Health and safety implications: There are no health and safety implications arising from this report.

Environmental implications: There are no environmental implications arising from this report.
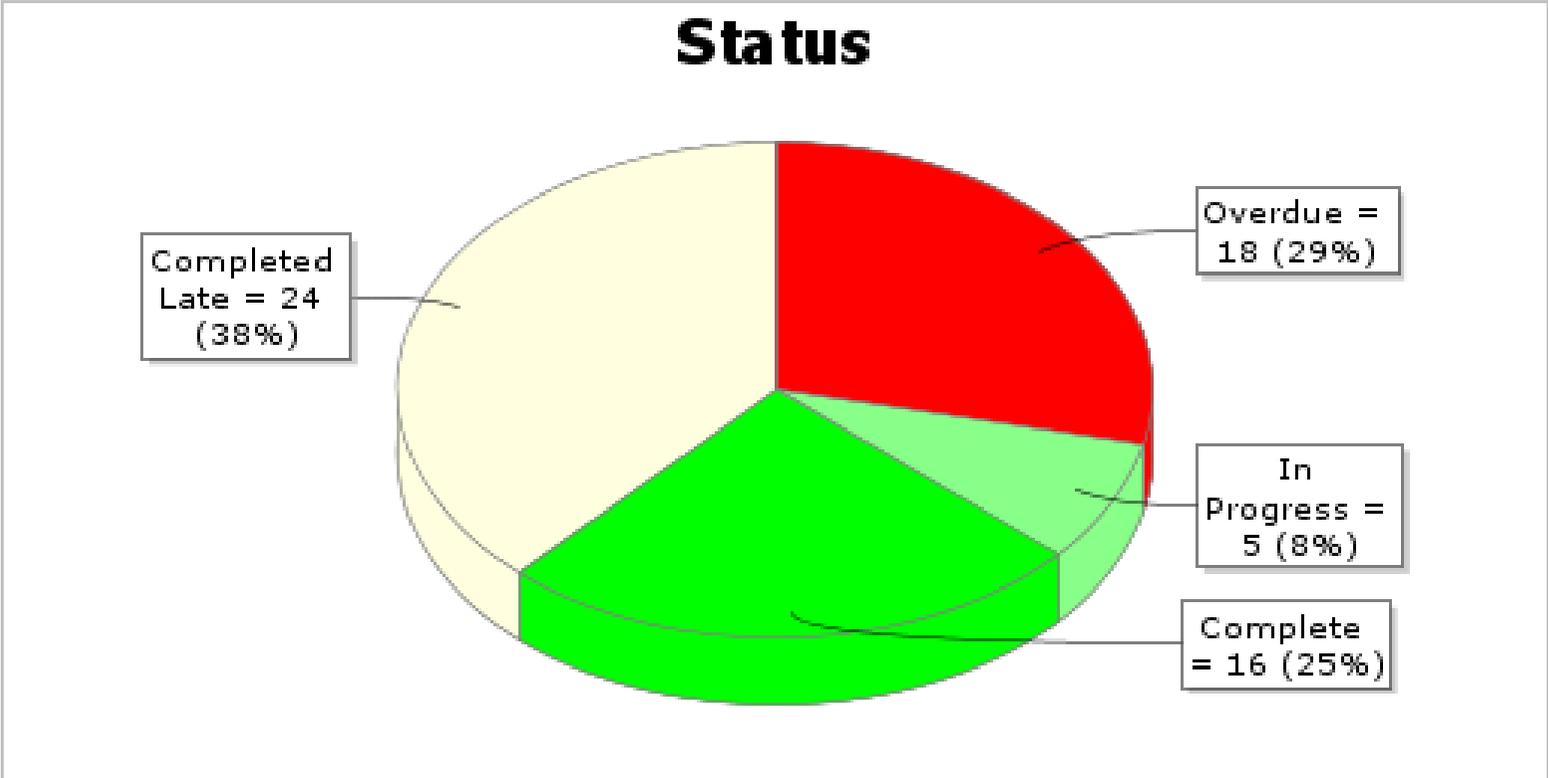
Equality, diversity, and inclusion implications: There are no equality and diversity implications arising from this report.

Consultation and communication: Not applicable.

Background papers:

Appendix	Title	Protective Marking
A	Status of Audit Recommendations – October 2021	Not applicable

Appendix A – Status of Audit Recommendations

Status

Completed Late = 24 (38%)

Overdue = 18 (29%)

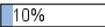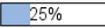In Progress = 5 (8%)

Complete = 16 (25%)

BMKFA - Overdue Audit Actions

Audit Title & Management Action	Description	Due Date	Priority	Action Owner	Action Progress	Latest Note
BMKFA 1819 1948 Stores (2) Asset Review	**Finding:** Staff are required to undertake regular asset checks. The frequency of these inventory checks are dependent on the type of items, with this being determined by the PIT Number each asset is assigned. When the staff check the assets, a device would be used to scan the tag label of each asset to show that the asset has been located and checked. Once the staff have scanned the item, evidence of this scan is registered automatically on Red Kite. During these inventory checks the staff will declare if they have found the asset and if it is inadequate or faulty. A sample of ten items was selected randomly from the Red Kite system. These were tested to see if the items had been checked in accordance with the frequency required. In two cases the location of the items was not found and the item had not been checked as a result. **Risk:** Where assets are not checked on a regular basis, there is a risk that faulty or inadequate items are being held and used by staff members. **Action:** Inventory checks should be reviewed by the Asset Management Systems Officer. Where the inventory checks have not been undertaken on a consistent basis, this will be followed up with staff.	31-Dec-2019	**High Priority**	Asset Management and Equipment Manager	60%	To be followed up in Q3 as part of the Asset Management Process Review.
BMKFA 2021 2110 Asset Management System (1) System Transactions and Records – Leaver access not removed	**Finding:** When an employee leaves the Fire Authority's employment, the Asset Management team is notified by way of a Leaver email sent out by HR. The employee's access permissions to all BMKFA systems, including Redkite, should be removed as part of this process. A sample of five former employees who left between April and November 2020 was examined. Of these five leavers: • Four were listed as current users in RedKite, with all four having Requisition access. • Four leavers were listed on a Redkite system report of users with 'Equipment change location access', meaning they have access to move an asset's location on Redkite. Redkite is not anchored to the Fire Authority's IP address. This means it can be accessed from a personal computer and accessed by leavers listed as active users who no longer have physical access to the Fire Authority's buildings and computers. Discussion with the Asset Management Team and review of Leaver emails also found that removing leavers from the Redkite system is not included on the Leaver checklist listed within the email **Risk:** If a leaver's access permissions are not removed promptly, there is a risk of unauthorised access to the system, leading to data breaches, manipulating system data and increasing the risk of theft of assets. **Actions:** Changes will be made to Leaver notification information to include removal of Red Kite access. An exercise will be undertaken to assess whether there was any activity for users identified as not having been removed after they left.	30-Jun-2021	**High Priority**	Station Commander Research & Development	90%	Evidence to be requested in Q3 as part of the Asset Management process mapping exercise.
BMKFA 2021 2110 Asset Management System (3) Asset Management Planning, Policies and Procedures – Processes not documented	**Finding:** Up to date asset management procedures should be in place. The procedures should be compliant with Financial Regulations and Financial Instructions and help deliver the asset management plan. Many processes were found not to be documented. This included tasks carried out by the Asset Management and Equipment Manager, Asset Management Technician and in the Stores/Mezzanine area that feed into RedKite. It was apparent that there was little awareness between team members and by the Station Commander Research & Development, of what other team members do. Especially of the tasks carried out in the Mezzanine, which are mostly manual and completed outside of Redkite. The team would benefit from mapping the process end to end to better understand their processes and where improvements can be made and help build resilience. **Risk:** If processes are not sufficiently documented there is a risk that staff are unaware of their roles and responsibilities. This could lead to inefficient and inconsistent use of the Asset Management System and reducing the reliability of the data it holds. **Action:** We have ensured that all staff have access to the relevant user manuals. We will review the roles and responsibilities of the Asset Team and ensure that Manager, deputy and SC R&D are aware of work practices and procedures of the whole team. Create a series of flowcharts showing workflow that could be picked up by "new"	30-Sep-2021	**High Priority**	Asset Management and Equipment Manager	0%	To be followed up in Q3 as part of the Asset Management Process Review.

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	staff in the event of staff leaving/prolonged sickness or secondment out of current position. This will be supported by the end-to-end process mapping within the Internal Audit Plan for 2021-22.		High Priority			
BMKFA 2021 2110 Asset Management System (4) Recording of Assets – Inaccurate record of tests due	**Finding:** Fire crews, workshop staff, and contractors must undertake regular stock checks and tests of equipment at fire stations and on appliances (vehicles). Due tests are listed on handheld devices used to scan asset barcodes and record test completion and results on Redkite. Users and management can also view a list of tests due on a computer. During a visit to Beaconsfield Fire Station, it was noted that there was a discrepancy between the number of tests due as seen on the report generated by the Station Commander and those listed for crew users. For example, 87 due tests were listed for the Station Commander for appliance 51P1, but only three listed on the same report viewed by a crew user account. Further discussion with the Station Commander and Asset and Equipment Manager established that the due tests identified are not carried out by fire crews, but by outside contractors and workshops staff and are therefore not visible to operational crews. This indicates that contractor and workshop tests are not always recorded on Redkite. **Risk:** If an accurate list of tests due to be undertaken cannot be viewed by management on Redkite, there is a risk that due tests are not completed, increasing the risk that equipment is obsolete or unsafe. **Action:** Review of the testing frequency of equipment listed on Red Kite. Ensure workshops staff are testing, recording, and accessing the required testing information. Set a regular review of outstanding tests for all equipment and who would carry out the test and who would have access to view these records. This will be supported by the end-to-end process mapping within the Internal Audit Plan for 2021-22.	30-Sep-2021	High Priority	Station Commander Research & Development	0%	To be followed up in Q3 as part of the Asset Management process mapping exercise.
BMKFA 2021 2110 Asset Management System (5) Recording of Assets – Overdue tests	**Finding:** Fire crews must undertake regular stock checks and tests of equipment at fire stations and on appliances (vehicles). The frequency of these tests and inventory checks depends on the individual asset's testing schedule, usually dictated by the PIT number assigned to the asset. Results of tests and inventory checks should be recorded on Redkite by crews using either a handheld scanner or computer. Review of the report of tests due at Beaconsfield Fire Station run from Redkite found that 286 of the 288 tests listed had passed the due date as of 12 November, with one due date listed as being 13 February 2014 and 118 listed as having due dates of 2019 or earlier. A similarly high number of overdue tests were noted for Aylesbury Fire Station as of 3 November 2020. All 179 tests were overdue when viewed against the listed due date. Through discussion with the Station Commander, we were unable to establish whether these tests had been carried out or whether this was a system issue or data quality issue. A sample of 20 assets listed on Redkite was examined to confirm whether equipment tests and inventory checks were carried out promptly and accurately recorded on Redkite. The period covered was from November 2019 to November 2020. Of the 20 assets tested: • In 11 cases, assets were not tested in line with the frequency required by tests loaded onto Redkite. • In four cases, the most recent test was not carried out within a timely manner of the previous test. • In one case, no inventory checks or tests had been carried out since March 2018. In two other cases, an inventory was carried out promptly. However, no tests were carried out on the equipment since 2018 or earlier. In one of these cases, the most recent test was listed as being carried out in October 2014. • One asset was not found during an inventory check. **Risk:** If tests are not carried out periodically and promptly in line with the testing schedule loaded into Redkite for the asset, there is a risk that defective or missing equipment is not detected, increasing the risk that equipment is obsolete or unsafe or that stock levels are not sufficient. **Action:** Review of testing frequencies and recording of all equipment on Red Kite. Additional training for the operational crew in the recording of tests.	30-Jul-2021	High Priority	Station Commander Research & Development	5%	To be followed up in Q3 as part of the Asset Management process mapping exercise.
BMKFA 2021 2110 Asset Management System (6)	**Finding:** Stock records should enable identification of assets owned and determine those in use or not in use. The location of the asset should also be recorded accurately on the asset management system. A sample of 25 items was selected from the report of current assets generated from Redkite to check whether the assets could be found in the Stores and Workshops area. Of the 25 assets:	31-Aug-2021	High Priority	Asset Management Technician	0%	To be followed up in Q3 as part of the Asset Management process mapping exercise.

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Recording of Assets – Inaccurate records of stock	• Sixteen assets could not be found. In one of these 16 cases, the asset had a system-assigned equipment number but no barcode number or serial number, which are the numbers used by the Authority to identify assets uniquely. If the asset was present in Stores, there would be no unique identifier in Redkite to identify the asset. Values were listed for six of the 16 items that were not located. The highest of these was £345. The total value of items not found for which the value was listed was £687.69. A further sample of 25 items was selected at random from the Stores area to check whether the assets could be identified on the Asset Management System. Of the 25 assets selected: • Seven did not have a label or tag with the barcode number. Of the seven that were not marked or labelled, three had a serial number. However, the serial number could not be found in Redkite. • In the 18 cases where the asset had a barcode label, nine assets could not be identified on Redkite. • In the nine cases where the asset was identified on Redkite, one asset was found in Stores. However, it was listed on the system as being in Stokenchurch. Further testing was carried at Beaconsfield Fire Station. A sample of ten assets was selected from the report of current assets listed on Redkite. Of the ten assets selected: • Two assets were not found at the fire station. One of these assets was a battery for a handheld radio. Discussion with the Station Commander established that these are always listed as auxiliary equipment linked to the station and are not scanned when moved to an appliance or someone takes it with them. However, during the audit visit, the fire crews searched the station appliances (vehicles) for the asset, and it could not be found. • Of the eight assets found, one was not marked with a barcode label, tag or number. Testing of a different sample of ten items selected at random from the Fire Station found no exceptions. All assets could be identified in the Asset Management System. **Risk:** If a complete and accurate record of assets and their location is not held on the Asset Management System, there is a risk that the value of the assets on the accounts will be misstated and that assets are not readily available to meet service requirements. **Action:** As part of the stock check of equipment within stores and on mezzanine equipment will be checked to ensure that it has an asset/barcode tag and that this is recorded against the serial number of the equipment item and recorded on Red Kite.					
BMKFA 2021 2120 Resource Management System (1) Service Reviews	**Finding:** Service reviews are held monthly with the Vendor as part of the managed service contract. It was noted that no formal documentation is provided as part of these service reviews and these reviews are held informally with discussions over the telephone. No formal minutes or documents are retained by the Authority. In addition, the FSR system is cloud based and hosted on behalf of the Authority by the Vendor. Commonly in such scenarios, user organisations (i.e. the Authority) would proactively require independent assurances from the service provider (i.e. the Vendor) in order to provide comfort that those controls outsourced to the service provider by the user organisation operate effectively and continue to maintain effectiveness as IT risks change or emerge. **Risk:** The organisation is wholly reliant on the Vendor for the service provided without any assurances that risks and controls are being managed effectively. A risk that materialises in relation to the service provider environment could potentially have an impact on the Authority's reputation (e.g. a cyber breach at FSR could result in the Authority data leakage). **Action:** Assurance to be sought from the vendor regarding efficacy of risk controls, especially in relation to cyber security.	30-Jun-2021	High Priority	Group Commander Resourcing & Projects	0%	Due to a change of personnel the revised date for this action is now December 2021.
BMKFA 1718 1802 Fleet Management (1a & b)Tranman Review	**Finding:** In discussion with the Fleet Manager it was confirmed that the latest Tranman training was delivered circa. December 2015 through a one day training event. This training event covered a large amount of materials in a short period of time and meant that a number of key topics were not covered in their entirety or in sufficient detail to fully absorbed the information to the required standard. Since the training was delivered there have also been a number of staff changes, resulting in three members of staff, from a five person team who use the Tranman system, never being taught the full system and how to use the software from the software provider. This has led to potential under-utilisation of the software and some inconsistencies in the use of the system potentially	31-Aug-2017	Medium Priority	Fleet Manager	85%	We did move to cloud hosting and have since had an 'initial' training day. The training took place on 22nd September.

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	compromising data integrity and alignment of processes. In addition it was noted that there are current reporting issues through the Crystal Reporting function, which added to the potential inconsistencies in the use of the system means reporting functions cannot be fully relied upon to provide up to date and valid information to base decisions upon. Audit acknowledges that the reporting issue is currently being investigated by Tranman. **Risk:** Where training is not provided on a periodic basis, staff may adopted inappropriate, ineffective, and / or out dated working practices. **Action:** 1a) Tranman to carry out a review of the current system and its utilisation and offer options for further utilisation of the current system, available 'upgrades' and system improvements. This information can then be analysed to ascertain the most appropriate action. 1b) Identify training requirements, system improvements and possible upgrades for implementation in 2018/19 (depending on funding requirements).		Medium Priority			There was no training literature or slides issued. The trainer gave an overview and run-through of the functionality of the system, but as we had already been using the system, we mainly used it as a Q & A session so that the trainer could offer guidance and advice on issues that we had experienced. Further in-depth training is still to be arranged. The dates have not been confirmed for the next in-depth training days – we will be arranging these ASAP.
BMKFA 1819 1947 Project Management BLH (2) The Hub Performance	**Finding:** During the Audit it was confirmed that the HUB have had difficulties with technical support; which has had an impact of the timeliness of design work, changes or updates and which in turn has led to delays in providing information that is required by Kingerlee – the construction firm. The Quantity Surveyor maintains a schedule of delays caused by the HUB and the associated costs. It was confirmed that any financial implications that arise as a result of the HUB's poor performance could potentially be recoverable. However Audit found that whilst these potentially recoverable costs are reflected in the Budget Monitoring Financial Statements, they are not separately identified as attributable to any party as this will be the subject of negotiation between all parties depending on final outcomes at the conclusion of construction. The risk of HUB poor performance has been recorded in the risk register. It was confirmed that the Director for the HUB Professional Services has been made aware of potentially recoverable costs and the issues that were causing poor performance have been addressed. **Risk:** Where the impact of poor performance is not completely and accurately reflected in the budget and/or risk register, this may lead to project overspend as the budget will not be forecasting all expected costs. **Action:** The necessary actions to deal with potential financial loss arising from delays on the part of HUB have already been addressed during 2018 and a significant improvement has been seen. The current delay in the construction programme (5-6 weeks) has not altered for some months. Both the HUB and Kingerlee have a responsibility to mitigate any delay as much as possible and with some 8 months of construction still to take place at the time of writing (Feb 2019) they must both maintain the opportunity to do so. Only at post construction and during the period when the final account will be negotiated and agreed, will any financial loss due to delays or failures be attributed. The Director of HUB's parent company (Integral UK Ltd) has been in discussions with both DFA and Property Manager and he is well aware of the potential claim the Authority may have in due course. The financial statements produced by the QS do show all costs (i.e. worst case) but do not at this stage set out which potentially claimable costs are attributable to which parties. The Authority's officers will continue to maintain dialogue with senior representatives at both the HUB and Kingerlee over any potential situation (either worsening or improving) that may lead to a claim.	31-Oct-2019	Medium Priority	Director of Finance & Assets	60%	The final account has now been agreed with the main contractor (Kingerlee) and an initial assessment of the financial loss due to delays and failures by the HUB has been completed. This figure has recently been presented to the HUB and we await their initial response.

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BMKFA 2021 2110 Asset Management System (10) Management Information – Stock checks	**Finding:** An independent annual stock check, including stock not held centrally, should be carried out by someone from outside of the Asset Management Team and recorded on the Asset Management System. This will assist in assuring senior management over the accuracy of the information held in the Asset Management System and stock levels. Additionally, regular stock checks should be carried out by the Asset Management Team and reconciled to system records to identify any anomalies and reduce the risk of loss. Review of stock checks recorded on Redkite found that the most recent stock check was the Mezzanine Stock Take 2018/19 completed on 1 April 2019. No stock checks were recorded on RedKite for 2020/21 as of November 2020. Discussion with the Asset Management Team and review of Redkite found that the annual independent stock check was due to be carried out in March 2020. However, as a result of the Government's measures to combat Covid-19, this was cancelled, and no new date was set. The most recent independent stock check recorded in RedKite was completed on 1 April 2019. If periodic stock checks are not completed and recorded on Redkite, there is a risk that inaccuracies in the information recorded on Redkite are not detected, and low stock levels of critical assets are not identified, increasing the risk of theft and financial loss. **Risk:** Where independent stock checks are not carried out on an annual basis, there is an additional risk that senior management does not receive adequate assurance over stock levels and the accuracy of the information held in the Asset Management System. **Action:** A stock level report was sent to finance when it was identified that a formal stock check wouldn't be achievable due to Covid-19. Arrange for internal audit/stock check to be carried out of stores and mezzanine area.	30-Jul-2021	**Medium Priority**	Asset Management and Equipment Manager	40%	To be followed up in Q3 as part of the Asset Management process mapping exercise.
BMKFA 2021 2110 Asset Management System (2) System Transactions and Records – Resilience in the Asset Management Team	**Finding:** There should be a sufficient provisions and service resilience within the team to ensure business continuity should a risk event occur. The Asset Management Team established that the Asset and Equipment Manager had been absent for three months. As a result, the Asset Management Technician had picked up the majority of her responsibilities regarding the Asset Management System. Also, telephone calls still had to be made to the absent Manager in certain situations. The Technician stated that he was still learning what she used to do. Many of the processes, other than the Redkite user processes, were found not to be documented. The Manager appeared to be the only staff member trained in carrying out many of these tasks. This demonstrates a resilience issue in the team. **Risk:** If adequate measures are not in place to build resilience and mitigate single points of failure within the team, there is a risk that in the event of a prolonged team absence or a team member leaving the Fire Authority, the Asset Management Team cannot continue business as usual operations. **Action:** There are user guides available on the Red Kite software programme and a Red Kite Asset Management user guide on the intranet. These are accessible to all staff. The Asset Management Technician has been made aware of these documents. Access rights have been checked to ensure the suitable persons have access and can download Red Kite user guides from the login screen. Documentation to be reviewed for any gaps and process notes to be updated where required.	30-Jul-2021	**Medium Priority**	Asset Management and Equipment Manager ; Asset Management Technician	10%	To be followed up in Q3 as part of the Asset Management process mapping exercise.
BMKFA 2021 2110 Asset Management System (7) System Transactions and Records – Redkite system recovery time	**Finding:** There should be a provision for timely system recovery to reduce the risk of loss of data or an inability to continue business as usual operations should the system be impacted by a risk event occurring. Review of the contract with Redkite for the Asset Management System provision found that system recovery arrangements were detailed within the contract. However, the contract does not include an agreed time frame or KPI for the system to be reinstated in the event of system failure. **Risk:** If a system recovery time is not agreed with the Asset Management System provider, there is a risk that in the event of a system outage, the system is not recovered promptly, leading to an inability to continue business as usual operations. **Action:** A review of the contract will be undertaken to look at the feasibility of adding data recovery options into the contract. Contact Red Kite and determine their Business Continuity plan for protecting Data.	30-Sep-2021	**Medium Priority**	Procurement Manager	0%	To be followed up in Q3 as part of the Asset Management process mapping exercise.
BMKFA 2021 2110 Asset Management System (9)	**Finding:** Fire crews use handheld scanners to record the results of equipment tests and inventory checks on Redkite. As with the Asset Management System's computer-based version, these should be subject to the necessary system updates. Through a walkthrough of the handheld scanner process with fire crews, it was noted that a security alert appears every time the scanner is switched on. The alert states that the security certificate has expired or is not yet valid.	30-Jun-2021	**Medium Priority**	Station Commander Research & Development	25%	To be followed up in Q3 as part of the Asset Management Process Review.

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System Transactions and Records – Scanners no longer supported	Further discussion with the Station Commander and Asset Management Technician noted that Microsoft no longer supports the operating system's version on the scanners. This presents a vulnerability to external attacks wishing to access the system's data. **Risk:** If software is not supported and the security certificate is not valid, there is a risk that control measures to mitigate cybersecurity risks are not sufficient, leading to potential data breaches and a loss of data. **Action:** We have started a review of Red Kite and the equipment associated with Red Kite. We have now received new scanners. The software has been tested and is compatible with the current existing scanners. We are just waiting for some additional protective cases then will be starting a trial of the scanners. Check security of the system with Asset Management provider and see if additional security measures should be implemented immediately before new hardware		**Medium Priority**			
BMKFA 2021 2119 GDPR (3) Records of Processing Activities (ROPAs)	**Finding:** ROPAs across all departments and stations are held in a digital catalogue accessible to the Information Governance and Compliance Manager; the catalogue should be linked to all individual ROPA's held within the Authority. The catalogue is used to complete compliance checks on ROPAs held across the Authority to ensure it meets ICO requirements. Departments within the Authority are also responsible for retaining their ROPA spreadsheets. However, the Safeguarding ROPA does not include all requirements stated by the ICO. This document did not specify whether it was a controller or a processor nor the retention schedules. **Risk:** If a centralised ROPA is held along with individual departmental ROPAs, the centralised ROPA is not kept up to date as the individual departmental ROPA's. If there is a lack of compliance checks, the risk of ROPAs not being kept up to date furthers. **Action:** Agreed. ROPAs to be reviewed	30-Sep-2021	**Medium Priority**	Director of Legal & Governance	0%	The departure of the Information Governance and Compliance Manager has caused these recommendations yet to be actioned.
BMKFA 2021 2120 Resource Management System (3) Generic Accounts	**Finding:** We inspected the user account list on FSR and noted that seven generic accounts exist on the FSR application as follows: • Five of these accounts have the username 'bucks_demoffX' where X is a number between 1-5. The use and rationale of these accounts was not provided by management; • One account with the username 'rmtcrashtestdummy' which similarly, was not rationalised; • One account has the username 'usardog'. It was noted that this account is created for the canine unit that the Urban Search and Rescue (USAR) team utilise. • It was further noted that the 5 'demoffX' accounts had never logged into FSR, the 'crashtestdummy' account was last accessed in May 2020. **Risk:** There could be a loss of accountability of user performed actions. Unauthorised access to company resources may lead to loss and compromise of data. **Action:** A review of user accounts to be undertaken and redundant generic accounts to be removed.	30-Jun-2021	**Medium Priority**	Group Commander Resourcing & Projects	0%	Due to a change of personnel the revised date for this action is now December 2021.
BMKFA 2021 2120 Resource Management System (4) Change Management - Testing	**Finding:** The vast majority of change controls are operated by the Vendor. Irrespective, an internal change control process exists at the Authority. Changes are to be raised through the Vivantio service desk by a change initiator and must include key information However, we noted that: • The Authority does not have access to a test environment for FSR; • Changes are developed and tested by the Vendor; • Functional requirements and subsequent tender review for the application highlighted a question over access to a test environment to perform user acceptance testing (UAT) when a change is being made to the application; • Changes pass through over 1000 automated tests that are ran on the application to ensure that the change does not impact anything on the application, the change then has specific testing to ensure it is performing the functionality as per the design. • The Authority does not obtain any assurance from the vendor surrounding the change management process and is thus wholly reliant on the vendor for this. **Risk:** There is a risk that implementation of changes which are not aligned with business requirements and/or impact on the continued operation of the production application. Implementation of developments containing bugs or not matching the	30-Sep-2021	**Medium Priority**	Group Commander Resourcing & Projects	0%	Due to a change of personnel the revised date for this action is now December 2021.

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	business' requirements. **Action:** Change management process to be reviewed and fully documented (see also Finding 5).		Medium Priority			
BMKFA 2021 2120 Resource Management System (5) Change Management – Internal Tracking and Assessment	**Finding:** All changes are required to pass through the change management process with a request for change (RfC) document completed for each change. The Authority was unable to provide any documentation around the selected changes for inspection. Therefore, we were unable to determine if the change management process had been followed for the selected changes. This included cost benefit analysis and CAB minutes of discussion. **Risk:** There is a risk of implementation of changes that contain bugs, misaligned with business requirements or impact on the continued operation of the production application. Development changes are misclassified, create unforeseen cost and/or are not assessed for business need and risk. **Action:** Change management process to be reviewed and fully documented (see also Finding 6).	30-Sep-2021	**Medium Priority**	Group Commander Resourcing & Projects	0%	Due to a change of personnel the revised date for this action is now December 2021.
BMKFA 2021 2120 Resource Management System (6) Backups – Disaster Recovery Testing	**Finding:** Backups and the associated disaster recovery procedures are controlled and operated by the Vendor. Although it was determined that backups are being conducted on the FSR application and that the Vendor are trained to conduct disaster recovery tests, no evidence was available to inspect to demonstrate a disaster recovery test had been performed. We recognise that this is often an annual exercise and FSR has only been in effect at the Authority since April 2020. **Risk:** There is a risk of partial or complete loss of data. Unavailability of systems and lack of business continuity. **Action:** A disaster recovery will be undertaken to test business continuity in this area.	30-Sep-2021	**Medium Priority**	Group Commander Resourcing & Projects	0%	Due to a change of personnel the revised date for this action is now December 2021.
BMKFA 2021 2120 Resource Management System (7) User Access Reviews	**Finding:** We noted that periodic user access reviews are not undertaken by the Resource Management Team at the authority when managing users access. Although a review of user access was completed in July 2020, there are no plans for this to continue. **Risk:** There is a risk of inappropriate access to the Authority's resources. **Action:** User access to be reviewed every six months.	30-Sep-2021	**Low Priority**	Group Commander Resourcing & Projects	0%	Due to a change of personnel the revised date for this action is now December 2021.