



Appendix one – List of 2017 recommendations

The table below lists the recommendations made in this report.



Financial reporting and controls

1 Internal controls issues

Management letter recommendations to address internal control weaknesses should be actioned promptly, with a focus on addressing repeat issues.



2 Information technology control issues

Management of user administration over financial systems should be strengthened to prevent inappropriate access to financial information.



Key



Low risk



Medium risks



High risks
