Appendix one – List of 2018 recommendations

The table below lists the recommendations made in this report.

1. Internal control trends

1.1 High risk findings	Agencies should reduce risk by addressing high risk internal control deficiencies as a priority.	❗
1.2 New and repeat findings	Agencies should reduce IT risks by: • assigning ownership of recommendations to address IT control deficiencies, with timeframes and actions plans for implementation • ensuring audit and risk committees and agency management regularly monitor the implementation status of recommendations.	❗

2. Information technology

2.1 Management of IT vendors	Agencies should ensure their contract registers are complete and accurate so they can more effectively govern contracts and manage compliance obligations.	➖
2.2 IT general controls	Agencies should strengthen the administration of user access to prevent inappropriate access to key systems.	❗
	Agencies should: • review the number of, and access granted to privileged users, and assess and document the risks associated with their activities • monitor user access to address risks from unauthorised activity.	❗
	Agencies should ensure IT password settings comply with their password policies.	❗
	Agencies should maintain appropriate segregation of duties in their IT functions and test system changes before they are deployed.	➖

3. Transparency and performance reporting

3.1 Reporting on projects	Agencies should comply with the annual reports regulation and report on all mandatory fields, including significant cost overruns and delays, for their major works in progress.	➖

4. Management of purchasing cards and taxis

4.1 Management of purchasing cards	Agencies should mitigate the risks associated with increased purchasing card use by ensuring policies and purchasing card frameworks remain current and compliant with the core requirements of TPP 17–09 'Use and Management of NSW Government Purchasing Cards'.	➖

Key	✅ Low risk	➖ Medium risks	❗ High risks

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