
Appendix one – List of 2021 recommendations

The table below lists the recommendations made in this report.

3. Internal controls

3.1 Internal controls trends

Universities should prioritise actions to address repeat findings on internal control deficiencies in a timely manner, particularly those that have been repeat findings for a number of years.



3.2 Managing cyber risks

Universities and controlled entities should prioritise improvements to their cybersecurity and resilience. Specific actions include:



- implementing appropriate cyber mitigation strategies to key systems (crown jewels)
- have processes whereby the head of the entity and those charged with governance formally accept the residual risks where current cyber control measures have not addressed all identified risks.

Key



Low risk



Medium risk



High risk