
Appendix one – List of 2022 recommendations

The table below lists the recommendations made in this report.

2. Financial reporting

2.3 Common accounting issues

Universities should conduct a comprehensive assessment of their employment agreements and historical pay practices to identify potential underpayments. The review should include consideration of:

- payroll system configuration for different wage types
- adequacy of manual payroll processes and controls
- interpretation of enterprise agreements on employee entitlements.



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 Cyber security

Entities should review their personally identifiable information (PII) retention policies to ensure PII stored is limited to the entity's needs, held only for the minimum duration it is legally and operationally required, and access is strictly limited.



Key



Low risk



Medium risk



High risk