

# Appendix one – List of 2020 recommendations

The table below lists the recommendations made in this report.

## 1. Financial reporting

### 1.1 New accounting standards

We recommend the Department and NESA:

- quality assure and validate the information provided by PNSW
- ensure changes made by PNSW to lease data are supported and that assumptions and judgements applied are appropriate
- document their review of the data supplied.



## 2. Audit observations

### 2.1 Internal control deficiencies

Cluster agencies should:

- prioritise and action recommendations to address internal control deficiencies
- review and confirm the appropriateness of existing privileged user access accounts
- implement a rigorous monitoring regime to ensure that any improper use of privileged user accounts can be detected in a timely manner.



### 2.2 Use of purchasing cards at the Department of Education

The Department should:

- improve the accuracy and completeness of exit procedures for terminated employees to ensure cards are returned and cancelled
- perform periodic reviews to ensure active cards are held only by current employees
- set transaction limits that do not exceed the limits of the user's financial delegation
- establish a data analytics regime to help analyse and identify high risk patterns and anomalies in their purchasing card usage, augmenting their existing monitoring and detective controls.



Key



Low risks



Medium risks



High risks