

Financial Statements

Number	Recommendation	Responsibility	Timescale	Management response
1	<p>It is recommended that the Council review its personal declaration forms and guidance to emphasis that the declaration in respect of related parties should include all Board responsibilities, including those with the wider group entities.</p>	<p>Chief Operating Officer</p>	<p>March 2016</p>	<p>The Council will review the personal declaration forms and associated guidance to ensure all Board responsibilities are included.</p>
2	<p>Our review of the IT control environment at the Council and CoSocius (where appropriate), identified potential risks relating to:</p> <ul style="list-style-type: none"> <li>• the segregation of user roles within the Oracle system;</li> <li>• inappropriate access to business process controls;</li> <li>• and in areas including system administration and privileges, access rights, audit logging and password controls.</li> </ul> <p>The Council should ensure the necessary improvements are made to strengthen controls in these areas.</p>	<p>Corporate Manager ICT</p>	<p>Ongoing</p>	<p>The Council has agreed the following responses with CoSocius.</p> <p>CoSocius will produce assurance reports on:</p> <ul style="list-style-type: none"> <li>• Assignment of privileges per individual (grouped by organisation hierarchy)</li> <li>• Number of staff with access to processes tabs (also known as AZN Menus)</li> <li>• Self-Assigned Privileges (Quarterly)</li> </ul> <p>Cheshire East staff will be notified as to incorrect privilege levels or practices. Where this highlights any CoSocius staff they will undertake changes to correct privilege levels or practices.</p> <p>The Council will ensure the necessary improvements are made to strengthen controls in these areas.</p>