

Internal Audit Report

IT Asset Management 2023/24

Draft report: 12th June 2024

Final report: 19th July 2024

Audit Objective

Management of IT assets processes are formally written, with IT assets purchased in line with the councils' policy, appropriately listed, redistributed, and disposed of.

Assurance Opinion

Number of Actions

Key Risks Reviewed

Reasonable

There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Priority	Joint	South	Vale	Reference
Priority 1	-	-	-	-
Priority 2	3	-	-	3
Priority 3	1	-	-	1
Total	4	-	-	Appendix 1

- Lack of an inventory list may mean assets are not accounted for resulting in financial loss.
- If IT assets are not redistributed could lead to resources being wasted and reputational damage.
- Inadequate asset disposal process could have adverse environmental consequences, especially if assets end up in landfill.

The audit scope included:

Objective	Audit Scope
1 Policies and procedures	<ul style="list-style-type: none"> • Policies and procedures are formally documented, reviewed regularly, appropriate, and available to officers.
2 Purchasing of IT assets	<ul style="list-style-type: none"> • IT assets are purchased in line with the councils' procurement policy.
3 IT assets inventory	<ul style="list-style-type: none"> • An inventory is in place that lists the councils' IT assets and the custodians of them.
4 Redistribution of IT assets	<ul style="list-style-type: none"> • IT assets are redistributed when an officer leaves the councils.
5 Disposal policy	<ul style="list-style-type: none"> • IT assets are disposed of in line with the councils' disposal policy.

3.3

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Key Findings		
Objective	Audit Scope	
1	Policies and procedures	<ul style="list-style-type: none"> The councils do not have either an IT asset management strategy or policies in place. Templates are in place for line managers to complete so new recruits can obtain and leavers can return a laptop/desktop.
2	Purchasing of IT assets	<ul style="list-style-type: none"> IT assets are purchased in line with the councils' procurement procedure rules, through the government run Commercial Crown Services (CCS) purchasing platform. 330 (165 South and 65 Vale) IT assets were purchased in 2023/24 up to December 2023 and six (five South and one Vale) purchase transactions were coded incorrectly in the finance system, Unit4.
3	IT assets inventory	<ul style="list-style-type: none"> There are IT asset lists for both laptops/Surface Pros and mobile phones, which includes custodians of individual assets. Every month, Capita IT download the laptop/Surface Pro usage report from the System Centre Configuration Manager (SCCM) and submit the report to the councils' IT team, which is reviewed to ensure that new laptops/Surface Pros have added and allocated appropriately to new officers.
4	Redistribution of IT assets	<ul style="list-style-type: none"> Capita IT assess all IT assets returned to them; however, there is no written guidance or criteria stating if an asset should be redistributed or if it is surplus to requirements and can be disposed of. From review of two SSCM reports (December 2023 and April 2024), we are satisfied that the councils have redistributed IT assets appropriately.
5	Disposal policy	<ul style="list-style-type: none"> There is a disposal of non-land and non-property assets procedure document and form in place; however, they are outdated and need refreshing. Within the IT assets disposal process, there is no guidance on what constitutes an asset that is surplus to requirements. Discontinued laptops are donated to South Oxfordshire Food and Education Alliance (SOFEA), whilst old mobile phones are recycled through a third party. Laptops and mobile phones are not cleansed prior to disposal and the councils do not have a written agreement with SOFEA to ensure that the third party is liable if personal data is not wiped, to comply with the General Data Protection Regulation (GDPR).

3.3

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