



Internal Audit Report

COMMUNITY SERVICES DEPARTMENT

Review of Spydus Library Management System

November 2012

1 INTRODUCTION

This report has been prepared as a result of the Internal Audit review of Spydus Library Management System as part of the 2012/13 Internal Audit programme.

Management must ensure that applications perform properly the business activity for which they were designed. The purpose of application controls is to ensure the completeness, accuracy, security and effectiveness of input processing and output. These controls may be provided either by programming within the application system or by manual controls exercised by users or the IT Service.

2 AUDIT SCOPE AND OBJECTIVES

The scope of this review is limited to the Internal Control Questionnaire (ICQ) issued to the Spydus Library Management Systems Administrator for completion.

The overall objective is to ascertain whether the system incorporates adequate internal controls, ensure that they are effective and are not invalidated when changes are made.

A systems-based auditing approach has been employed to assess the Spydus Library Management system's internal controls to ensure that they are sound and the transactions are properly recorded and processed.

The following areas were reviewed using CIPFA SBA control matrices for Application Controls. This will ensure that procedures and processes are in place through sampling and walk through testing in the following areas.

- **Compliance**
- **Logical Security Controls**
- **User Security Controls**
- **Parameter Data**
- **Transaction Input**
- **Data Processing**
- **Output**
- **System Availability**
- **Audit Trail**

3 RISK ASSESSMENT

As part of the audit process and in conjunction with our Systems Based Auditing, ICQ approach, the Risk Register was reviewed to identify any areas that needed to be included within the audit.

There were no areas found on the Risk Register to be included within the audit.

4 CORPORATE GOVERNANCE

There are no Corporate Governance issues to be reported as a result of this audit.

5 MAIN FINDINGS

There were no significant findings resulting from the tests that were completed during the course of the audit. The Spydus Library Management team continue to provide a well-controlled service, however one finding has been generated and a recommendation made to further enhance controls and the operational efficiency of the service.

6 RECOMMENDATIONS

The audit generated one recommendation that has been agreed with management. This is detailed in the Action Plan set out below in Appendix 2.

7 AUDIT OPINION

Internal Audit is satisfied that the Spydus Library Management Systems Administrator has answered the ICQ in an appropriate manner.

Based on audit findings we can conclude that Spydus Library Management System staff were able to provide evidence of their adherence to current controls. That in both sampling and walk through tests 1 minor matter was identified and this has been discussed with management.

Recommendations arising from the audit work should be implemented by the nominated responsible officer within the agreed timescale. Recommendations not implemented will require explanation to the Audit Committee. This could lead to findings being reported in the Internal Control Statement produced by the Council in support of the Annual Accounts.

8 ACKNOWLEDGEMENTS

Thanks are due to the Spydus Library Management Systems Administrator and their team for their co-operation and assistance during the Audit and the preparation of the report and action plan.

Argyll and Bute Council's Internal Audit section has prepared this report. Our work was limited to the objectives in Section 2. We cannot be held

responsible or liable if information material to our task was withheld or concealed from us, or misrepresented to us.

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APPENDIX 2 ACTION PLAN

No.	FINDINGS	PRIORITY	RECOMMENDATION	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
1	Regular checks are not carried out to confirm the integrity of the database files (eg to identify possible data corruption)?	Medium	Periodic checking of the back-up data should be checked for completeness and accuracy.	Library Development Officer	31 March 2013