

## **CLYDE MUIRSHIEL PARK AUTHORITY**

**To: JOINT COMMITTEE**

**Date: 22 June 2018**

**Report by  
Chief Auditor**

### **Internal Audit Report Summary – Online Booking System**

#### **1. Summary**

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
- 1.2 Internal Audit undertook a review of the arrangements in place to for online bookings and payments. This report provides a summary of the work undertaken, the audit findings and the action being taken by management to address the recommendations made.
- 1.3 Appendix 1 provides a summary of the overall assurance rating for the engagement and the number of recommendation in each category, the Committee summary for the engagement is also attached.

---

#### **2. Recommendations**

- 2.1 Members are invited to note the Internal Audit Summary for the online booking system.
-



## Appendix 1

### Renfrewshire Leisure Ltd

#### Internal Audit Service

#### Summary of Internal Audit Reports issued

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Assurance	Online booking system	Reasonable	0	1	4	1

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> <li>There is a sound system of internal control designed to achieve the objectives of the area being reviewed.</li> <li>The control processes tested are being consistently applied.</li> </ul>
Reasonable Assurance	<ul style="list-style-type: none"> <li>The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk</li> <li>There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.</li> </ul>
Limited Assurance	<ul style="list-style-type: none"> <li>Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk.</li> <li>The level of non-compliance puts the objectives of the area being reviewed at risk.</li> </ul>
No Assurance	<ul style="list-style-type: none"> <li>Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed.</li> <li>Significant non-compliance with control processes leaves the processes/systems open to error or abuse.</li> </ul>

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

# Internal Audit Report

## Clyde Muirshiel Park Authority

### On-line Booking System (A0092/2018/009)

Date: May 2018

#### COMMITTEE SUMMARY

##### **Audit Objectives**

The objectives of the audit were to ensure that:

- Customer data is held securely and protected from unauthorised access;
- Sensitive personal data is appropriately managed in line with DPA (Data Protection Act) and PCI DSS (Payment Card Industry Data Security Standards);
- Staff are appropriately trained;
- Administrator functions have been appropriately assigned;
- On line payments are reconciled at the end of each day and periodically reconciled to the general ledger.

##### **Audit Scope**

1. Interviewed the appropriate staff, evaluated the controls in place for the online booking and payments system and identify any possible improvements to the system.
2. Prepared a series of tests to ensure the online booking and payments system is operating effectively and as described.

##### **Key Audit Assurances**

1. Procedures are in place to hold customer data securely and protect it from unauthorised access.
2. On line card payments are reconciled to bank statements and the general ledger.

##### **Key Risks**

Some staff have administrator functions that they do not require, increasing the risk that they could process transactions not delegated to them.

##### **Overall Audit Opinion**

The audit has identified that reasonable controls are in place for the online booking and payments system. Recommendations made include that CMPA management should liaise with the web developer to determine how staff can be given only the administrator functions they require.

# Internal Audit Report

## Clyde Muirshiel Park Authority

### On-line Booking System (A0092/2018/009)

**Date: May 2018**

Management Commentary
Management has discussed the matter of administrator access with the web developer who and looking into the possibility of varying the levels of access required to those staff with a requirement for this functionality.