



Regularity audit of mobile digital equipment

Committee Audit and Standards

Date of meeting 17 February 2023

Date of report 25 January 2023

Report by Chief Executive

1. Object of report

To advise the committee on the findings of a regularity audit of mobile digital equipment. This engagement was included in the annual Internal Audit plan 2022/2023.

2. Background

Mobile digital equipment (laptops, mobile phones and tablets) is issued to designated employees and members to support service delivery.

SPT, like many other organisations, has accelerated the deployment of mobile digital equipment in recent years to enable continuity of service provision and support the move to hybrid working arrangements. Digital use procedures provide guidance to staff on mobile equipment arrangements and are available on the staff intranet.

The objective of this engagement was to evaluate the internal control arrangements in place for the management and control of mobile digital equipment. This engagement tested elements of the internal controls and mitigation against SPT 7: Loss of digital infrastructure services as identified in the Corporate Risk register.

3. Outline of findings

A digital asset management system is used to provide inventory records (name, equipment asset number etc). Digital management and service desk staff maintain this inventory.

A mobile digital asset refresh programme has commenced to classify, and following assessment, decommission mobile digital assets which are expired via an external service provider. The auditor acknowledges the refresh programme and related workstreams which were disrupted during the enhanced laptop rollout.

Engagement testing found that asset location and status checks, performed by digital staff, have not been undertaken to prescribed service levels.

There are areas for improvement and these areas have been addressed by five recommendations. Digital management have agreed to implement these recommendations, which is currently being actioned.

4. Conclusions

Audit and Assurance has undertaken a regularity audit of mobile digital equipment. Five recommendations have been agreed from this engagement.

Members are advised that while key controls exist, engagement testing identified that they were not applied consistently and effectively. Reasonable assurance can be taken from this engagement with the exception of the timeous updating of inventory records.

5. Committee action

The Committee is asked to note the contents of this report and agree that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendations to a meeting in approximately six months.

6. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>None.</i>
Financial consequences	<i>None.</i>
Personnel consequences	<i>None.</i>
Equalities consequences	<i>None.</i>
Risk consequences	<i>As identified in the report.</i>
Climate Change, Adaptation & Carbon consequences	<i>None.</i>

Name Neil Wylie
Title **Director of Finance & Corporate Support**

Name Valerie Davidson
Title **Chief Executive**

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**Reasonable
assurance
with exceptions**

Agreed action plan: regularity audit of mobile digital equipment

No.	Recommendation	Priority	Action Proposed	Lead Officer	Due date
1	<p><u>Procedures and practices</u></p> <p>Digital management should review and update documented procedures and practices. Once updated, documents should be communicated to relevant staff to provide guidance on the following:</p> <ul style="list-style-type: none"> • recording and tagging of digital assets; • security and storage arrangements; • regular inventory assurance provision. 	Medium	<p>Documented procedures and practices will be updated and communicated to relevant staff.</p> <p>Note: target implementation date may be impacted by resourcing issues.</p>	Digital Manager/ Digital Service Team Leader	April 2023
2	<p><u>Digital asset inventory</u></p> <p>In accordance with the Financial Regulations, the Digital asset inventory should record the following information on all items costing £150 or above;</p> <ul style="list-style-type: none"> • item description, model and serial number; • supplier name/requisition number; • order number and date of purchase; • location held/person to whom issued (transaction history); • value at date of purchase (purchase price); and • authority/date of disposal. 	Medium	<p>The items recorded in the Digital asset inventory will include the requirements of the Financial Regulations including: item description, model & serial number; supplier name/requisition number; order number & date of purchase; location held/person to whom issued (transaction history); value at date of purchase (purchase price); and authority/date of disposal.</p>	Digital Manager/ Digital Service Team Leader	April 2023

No.	Recommendation	Priority	Action Proposed	Lead Officer	Due date
3	<p><u>Digital records</u></p> <p>Digital management should review the current data held in the digital asset inventory system and seek to cleanse historic records to reflect current equipment in use/deployable/held in stock.</p> <p>Where digital equipment has been assessed as damaged or obsolete, items should be decommissioned and destroyed. Following receipt of a destruction certificate, items should be removed from the inventory.</p>	High	<p>The Digital asset inventory will be cleansed to reflect current equipment in use/deployable/held in stock.</p> <p>Damaged or obsolete items will be decommissioned and destroyed by an approved external service provider. Following receipt of a destruction certificate, items will be archived.</p>	Digital Manager/ Digital Service Team Leader	February 2023/ ongoing
4	<p><u>Security of digital assets</u></p> <p>Digital management should review the current security of digital asset stockholding arrangements and consider the following:</p> <ul style="list-style-type: none"> • secure door access control (PAC) for the digital store room; and • reinstatement of regular checks of digital asset equipment in use/held in stock; • introduction of a mobile device management application. 	High	<p>Current arrangements for security of digital asset stockholding are under review and include the following:</p> <ul style="list-style-type: none"> • Consideration of (PAC) secure door access control for the digital store room; • reinstatement of regular checks of digital asset equipment in use/held in stock; and • introduction of a mobile device management application. 	Digital Manager/ Digital Service Team Leader	February 2023/ ongoing

No.	Recommendation	Priority	Action Proposed	Lead Officer	Due date
5	<u>Digital asset purchases</u> Digital staff should ensure that a common data field is populated to enable linkage between inventory records and invoices.	High	Invoice Number and/or Purchase Order number will be recorded against each mobile digital equipment item held in inventory.	Digital Manager/ Digital Service Team Leader	Immediate/ Ongoing