

**Summary of Key issues Identified from Review of
Audit Activities of Legacy Authorities**

<ul style="list-style-type: none"> • Lack of Up to Date Documented Policies and Procedures
<ul style="list-style-type: none"> • Lack of training of key personnel
<p style="text-align: center;">Contract Issues, including:</p> <ul style="list-style-type: none"> • Contract monitoring not robust • Contract not in place • Contract specifications not clear
<p style="text-align: center;">IT related issues, including:</p> <ul style="list-style-type: none"> • Access • Authorisations • Security • Role conflicts
<p style="text-align: center;">Significant system weaknesses, including</p> <ul style="list-style-type: none"> • Payroll (Beds CC) • RIPA (Beds CC) • Teachers' Pensions administration • Gypsy Sites