JNW Post COVID Controls HealthChecker

	General Controls	Yes	No/ Unsure
1.	Have procedures been updated to reflect the impacts of the hybrid working model and changed control frameworks, and communicated to staff (e.g. all key procedures updated, all key staff trained on the changes)?		
2.	Have changes been made to procurement systems that impact on the robustness of supplier selection and receipt of value for money (e.g. procurement requirements softened, supply chain issues, special/circumstantial supply arrangements entered into, contracts not physically signed, digital contract not centrally stored/reported)?		
3.	Have there been changes in the staff involved in authorising and approving transactions to facilitate working virtually (e.g. impact on segregation of duties, re-assigned roles, combined duties, shift work, new or contracted staff)?		
4.	Were changes made to the invoice approval process (e.g. process for receipting goods/services, approvals outside the system via email, digital signatures, no audit trail of purchase requester and approver, storage of invoices)?		
5.	Were changes made to system delegations to support BAU that need review (e.g. for temporary or urgent actions, bank payment approvals, supplier/debtor credit limits)?		
6.	Have key reconciliations (such as bank and general journal entries) been timely prepared and appropriately, independently, approved (e.g. reviewer sights source documents)?		
7.	Have key "Masterfile" access and "Masterfile Changes" audit reports been regularly, independently assessed (e.g. access to Masterfile data is restricted, accounts payable and payroll Masterfile changes timely reviewed)?		
8.	Did any changes impact on the physical access to and security of assets (e.g. limitations on access to facilities, reduced onsite staff, use of contractors)?		
9.	Have controls over inventory receipting, monitoring, storage and dispatch changed?		
10.	Are leave management controls impacted by working from home (e.g. leave recording)?		
11.	Have OH&S controls been affected (e.g. working from home hazards, short cuts due to less staff on site, mental health, increase in incidents)?		
12.	Have all reported financial/operational anomalies, claims or unusual transactions been investigated (e.g. internal audit, fraud investigation and whistle-blowing procedures continuing)?		
13.	Has a culture of good governance been maintained and encouraged (e.g. tone at the top)?		

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

	IT Controls	Yes	No/Unsure
14.	Has the necessary infrastructure been provided to staff to work securely from home, including secure connections to the entity's network (e.g. Bring Your Own Device (BOYD), hardware, internet access, VPN, required software, MS Team/Zoom, IT support available)?		
15.	Has network access security or application access been weakened to support remote working (e.g. unknown network access devices, remote network access controls, user identity validation via multi factor authentication, user network security vulnerability awareness)?		
16.	Have user's systems and application access been regularly reviewed and independently verified as appropriate?		
17.	Has user hardware/software configuration been reviewed to maximise network security (e.g. sufficiently skilled IT resources, remote working devices monitored)?		
18.	With the quick roll-out, have data security controls been maintained (e.g. vulnerabilities or intrusions continually monitored, patches applied across the network on a timely and consistent basis, third party provider reliance)?		
19.	Have system or application upgrades been appropriately managed and supported (e.g. end user testing undertaken, transactions/balances reconciled, changes approved, training provided)?		
20.	Have independent penetration tests regularly occurred to provide assurances on the effective security of the IT network and cyber security controls?		

If you have any questions or would like a better understanding on ways to strengthen your control framework, contact Jeff Webb on 0437 539 015 or jeffwebb@jnw.au

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