MAZARS

CROYDON

Final Internal Audit Report

SharePoint Pre-Implementation Audit

May 2018

Distribution:

Executive Director Resources (Final only)

Head of ICT and Transformation

ICT Service & Contract Manager

Assurance Level	Recommendations Made	
Substantial Assurance	Priority 1	0
	Priority 2	1
	Priority 3	0

Status of Our Reports

This report ('Report') was prepared by Mazars Public Sector Internal Audit Limited at the request of the London Borough of Croydon and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, we have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of the London Borough of Croydon and to the fullest extent permitted by law, Mazars Public Sector Internal Audit Limited accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

Please refer to the Statement of Responsibility set out in appendix 3 of this report for further information about responsibilities, limitations and confidentiality.

Contents

Page

Executive Summary

1. Introduction 3
2. Areas of good practice 3
3. Key Issues 3

Detailed Report

4. Key Issues and Rationale 5

Appendices

1. Terms Of Reference
2. Definitions For Audit Opinions And Recomendations
3. Statement Of Responsibility

Executive Summary

1. Introduction

1.1 Microsoft SharePoint is a browser based collaboration platform that is integrated with Microsoft Office. It can be accessed by a wide range of devices and can be implemented as either an on premise, hybrid or cloud based solution. It is mainly used as a document and knowledge management storage system, but it is greatly configurable.

1.2 The Council is in the process of migrating from SharePoint 10 to SharePoint Office 365, which is a cloud based solution hosted and provided by Microsoft. As a result, a Pre-Implementation audit was commissioned to review the effectiveness of the project.

1.3 It was also noted that only three sites have been migrated and user acceptance testing has only been completed for one of these sites. Therefore, we could not conclude on the effectiveness of user acceptance testing.

1.4 This audit is part of the Internal Audit Plan for 2017/18. The audit objectives, methodology and scope are contained in the Audit Terms of Reference at Appendix 1.

2. Areas of good practice

- A data mapping exercise, data cleansing exercise and data conversion has been performed, and a process for recording and correcting rejected records is in place.
- SharePoint Office 365 is integrated in to the single sign-on, therefore the network username and password is utilised to access SharePoint.
- Two factor authentication security is required to gain access to SharePoint Office 356 when using a private device.
- User permissions are set based on groups and functions created for different access roles as agreed with the business. Roles such as read only access, full access, approval access and super user group exist.
- SharePoint user manuals and videos are available on the intranet for staff members to make reference to and it was also noted that an online help facility is available on the SharePoint application.
- A project plan is in place that covers SharePoint implementation, go live plan, project time table and project cutover plan.
- Project progress and deliverables are monitored by the Project Manager though the project dashboard.
- Resources consisting of the SharePoint Team, developers and the online project team led by the Project Manager are available and have been tasked with the delivery of the project.
- Key project risks are identified throughout the project life cycle and are logged within the risk register.

3. Key Issue

Priority 2 Issue
Although a training schedule for SharePoint Office 365 was developed, this was still draft.

4. Actions and Key Findings/Rationale

Control Area: Training Programme			
Priority	**Action Proposed by Management**		**Detailed Finding/Rational – Issue 1**
2	We now have a schedule for Super user training, which is uploaded to Croydon Learning. The dates are advertised on Croydon Learning, our yammer page and a direct email to all Super users. Furthermore we have created training videos based on the original SharePoint training content. This was felt a better approach due to the lack of availability of the training rooms/trainer and the current number that attended SharePoint training. The videos can be found here https://lbccloudadcroydongov.sharepoint.com/sites/col-0005/SitePages/Videos.aspx		Although a training schedule for SharePoint Office 365 had been developed, this was a draft schedule, which has not been agreed and confirmed with staff members. Where there are no finalised or agreed training plans or training schedules, to aid the provision of training to staff members on the use of SharePoint Office 365, there is a risk that staff members may not be trained before project goes live.
Responsible officer		**Deadline**	
ICT Senior Project Manager, Customer and Corporate Services		Implemented	

Appendix 1

TERMS OF REFERENCE

SharePoint Pre-Implementation Audit

1. INTRODUCTION AND BACKGROUND

1.1 Microsoft SharePoint is a browser based collaboration platform that is integrated with Microsoft Office. It can be accessed by a wide range of devices and can be implemented as either an on premise, hybrid or cloud based solution. It is mainly used as a document and knowledge management storage system but it is greatly configurable.

1.2 This audit is part of the Internal Audit Plan for 2017/18 as agreed by the General Purposes and Audit Committee.

2. PURPOSE AND METHODOLOGY

2.1 The overall objective of this audit is to provide an objective independent opinion on the adequacy and effectiveness of the control environment with regards to SharePoint pre-implementation.

2.2 In order to achieve the overall objectives, a risk based systems audit approach will be carried out, documenting and evaluating the actual controls against those expected and based on this, undertaking appropriate audit testing.

2.3 The key findings, conclusions, and subsequent recommendations arising will be discussed with management at an exit meeting, followed by the circulation of a draft report for consideration, prior to agreement and issue of the final audit report.

3. SCOPE

3.1 This audit will examine the following areas (and control objectives) associated with the system:

Control Areas/Risks	Issues Identified		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Data Conversion	0	0	0
Acceptance Testing - Sign off	0	0	0
Interfaces	0	0	0
Security	0	0	0
Production Environment	0	0	0
Documentation	0	0	0
Training Programme	0	1	0
Go Live	0	0	0
Implementation Plan	0	0	0

Risk Register	0	0	0
Content Management	0	0	0
Total	**0**	**1**	**0**

Appendix 2

DEFINITIONS FOR AUDIT OPINIONS AND RECOMENDATIONS

In order to assist management in using our reports:

We categorise our **audit assurance opinion** according to our overall assessment of the risk management system, effectiveness of the controls in place and the level of compliance with these controls and the action being taken to remedy significant findings or weaknesses.

	Full Assurance	There is a sound system of control designed to achieve the system objectives and the controls are consistently applied.
	Substantial Assurance	While there is basically a sound system of control to achieve the system objectives, there are weaknesses in the design or level of non-compliance which may put this achievement at risk.
	Limited Assurance	There are significant weaknesses in key areas of system controls and/or non-compliance that puts achieving the system objectives at risk.
	No Assurance	Controls are non-existent or weak and/or there are high levels of non-compliance, leaving the system open to the high risk of error or abuse which could result in financial loss and/or reputational damage.

Priorities assigned to recommendations are based on the following criteria:

Priority 1 (High)	Fundamental control weaknesses that require the immediate attention of management to mitigate significant exposure to risk.
Priority 2 (Medium)	Control weakness that represent an exposure to risk and require timely action.
Priority 3 (Low)	Although control weaknesses are considered to be relatively minor and low risk, action to address still provides an opportunity for improvement. May also apply to areas considered to be of best practice.

Appendix 3

STATEMENT OF RESPONSIBILITY

We take responsibility to the London Borough of Croydon for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Mazars Public Sector Internal Audit Limited accepts no responsibility and disclaims all liability to any third party who purports to use or reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

In this document references to Mazars are references to Mazars Public Sector Internal Audit Limited.

Registered office: Tower Bridge House, St Katharine's Way, London E1W 1DD, United Kingdom. Registered in England and Wales No 4585162.

Mazars Public Sector Internal Audit Limited is a subsidiary of Mazars LLP. Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.