Further to your Information request FOI66755 please find your questions and our responses below:

1. Does your finance department require authorisation of accounting journals prior to entry i.e. does the journal need to be approved by another person before it can be processed? All journals processed by Accountancy Pool but no prior authorisation in place.

2. If the answer to 1. is 'No' - is there any post entry authorisation of journals? Yes by Finance Partners.

3. Does your finance department allow accounting journals to be entered remotely from outside the office i.e. when finance staff are working from home/outside the office. Yes our secure desktop allows staff working remotely same access as if they are in the office (apart from printing).

4. If the answer to 3. is 'Yes' - have your internal or external audit functions ever raised concerns about these 'remote journals' and where they serious or moderate or low risk concerns. Where these concerns ever mentioned on your Annual audit letters No.

5. If the answer to 4 is 'Yes' - do you intend to do anything about it n/a.

6. If the answer to 4 is 'Yes' - what did you understand audits concerns to be about i.e. were they concerned about hacking risks or risks of journals not being authorised before being processed or something else. n/a.

7. Finally - in the opinion of your chief accountant or Financial services manager or chief internal auditor - how much ADDITIONAL risk is created to the council on a scale of 1 to 10 (where 10 is high 'added risk') of allowing journals to be entered remotely (e.g. staff working from home) when there is ALREADY NO pre-authorisation procedure in place for ALL JOURNALS (done remotely or in the office) - i.e. where all journals entered are automatically consolidated to the finance system with no pre-authorisation process. I know it is subjective but any estimation of additional risk is much appreciated. Very low 1.

If you are unhappy with the information we have provided in response to your request please write to:

Information Management Team Manager
Royal Borough of Windsor & Maidenhead
Town Hall, St Ives Road
Maidenhead
SL6 1RF
or send an e-mail to martin.tubbs@rbwm.gov.uk

We are proud to be one of the leading authorities in England for consistently responding to information requests within the 20 working days set down by statute. Information about our performance and summaries of requests received can be found on our website:

http://www.rbwm.gov.uk/web/foi_information_requests.htm

We are keen to hear about your experience with the Information Management Team here at the Royal Borough of Windsor & Maidenhead and look forward to receiving any comments you have about the way your information request was processed.

Please send any feedback to the Information Management Team Manager either by e-mail martin.tubbs@rbwm.gov.uk or in writing to the address above.

Yours sincerely

David Davies
Information Management Officer
Legal Department
Corporate Directorate
Royal Borough of Windsor & Maidenhead
Town Hall, St.Ives Road
Maidenhead SL6 1RF