

Revisionsrapport "Uppföljning av granskningar år 2019"

Revisionen har via KPMG genomfört en uppföljning av genomförda granskningar år 2019. Den sammanfattande bedömning utifrån granskningens syfte är att ett antal åtgärder har vidtagits efter lämnade rekommendationer. Dock finns utrymme för ytterligare utveckling och förbättringar. Vi vill betona att det är väsentligt att åtgärder genomförs och att kommunstyrelse säkerställer att fattade beslut verkställs.

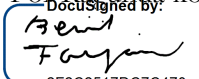
Följande rekommendationer lämnas:

- att fortsätta säkerställa att det finns tillräckliga resurser för att bedriva systematiskt informationssäkerhetsarbete.
- att säkerställa att informationsklassning av de datoriserade verksamhetssystemen genomförs.
- att se över ytterligare möjligheter att säkerställa att arbete med systemförvaltning utvecklas.
- att säkerställa att arbetet med kontinuitetsplaner tas upp i samband med RSA-arbetet 2022.
- att säkerställa att värdegrundsarbetet fullföljs och dokumenteras.
- att säkerställa vidtagandet av åtgärder när avvikelser rapporteras.
- att inför ett kontrollmoment i förvaltningens interna kontroll för att säkerställa att alla brukare inom äldreomsorgen har en genomförandeplan som är upprättad i enlighet med förhållningsättet i IBIS.
- att fullt ut tydliggöra ansvarsfördelningen mellan chefer, medarbetare och central löneenhet samt göra den tillgänglig för alla.
- att säkerställa att vidareutbildningar för chefer erbjuds löpande.
- att inrätta regelbundna kontroller av befintliga rutiner avseende frånvarorapportering och löneutbetalning, t.ex. som ett kontrollmoment i den interna kontrollen.
- att införa att chefer ska attestera alla löneutbetalningar innan, eller om det inte bedöms möjligt, i nära anslutning till den ordinarie lönekörningen.

Revisionen hemställer om att kommunstyrelsen lämnar synpunkter avseende vilka åtgärder som beräknas att vidtas utifrån rekommendationerna.

Revisionen emotser svar senast den 18 mars 2022.

För Ragunda kommuns revisorer

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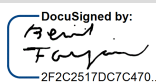
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