Australian Government

Commonwealth Superannuation Corporation

Ref: IS24-000003

Committee Secretary
Joint Committee of Public Accounts and Audit
PO Box 6021
Parliament House
Canberra ACT 2600

Dear Committee Secretary,

I am writing in response to your letter dated 19 February 2024, which invited Commonwealth Superannuation Corporation (CSC) to make a submission to the inquiry by the Joint Committee of Public Accounts and Audit. This inquiry is based on Auditor-General Report No. 9 of 2023-24 *Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2023*.

Please find attached the submission from CSC.

Yours sincerely

Alana Scheiffers
General Counsel
Commonwealth Superannuation Corporation

7 March, 2023

CSC

Commonwealth Superannuation Corporation

Australian Government
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Submission to the Joint Committee of Public and Accounts Audit. Inquiry into Commonwealth Financial Statements 2022–23

We are writing to provide an update on the management actions taken to address the recent Australian National Audit Office (ANAO) finding related to user access reviews within the Commonwealth Superannuation Corporation (CSC). We appreciate the ANAO's recommendations and have taken prompt action to address them. Our efforts are on track for completion before the commencement of the 2023-24 controls assurance audit.

1. **Biannual User Access Reviews (December 2023):**
   o The outcomes of the biannual user access reviews for material systems conducted in December 2023 are currently being finalised.
   o This review will be used to assess the effectiveness of existing processes and ensure the control objectives are being met.
   o These user access control objectives include ensuring the user access listings are complete, there is a two-step prepare and review function; reviews are performed and signed-off for all accounts included in the review; reviews are completed by appropriate personnel whilst maintaining segregation of duties; and any changes/amendments identified in the user access review are assessed and actioned as necessary.
   o Notably, where no response to an access review request is received, access to the system is now being removed.

2. **Establishment of a Working Group:**
   o A dedicated working group has been formed to review existing user access review processes.
   o The group meets regularly to identify areas for improvement and then monitor the delivery of these enhancements.

3. **Onboarding and Offboarding Process Enhancement:**
   o A separate project is underway to review and improve CSC's staff onboarding and offboarding processes and systems.
   o We are designing a new staff movement form to better capture access requirements.
   o Delivery of the redesigned onboarding and offboarding process and systems is on track for the end of March 2024.