



Ref: 20240215C

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 15 February this year, which invited the Australian Nuclear Science and Technology Organisation (ANSTO) to make a submission to the inquiry by the Joint Committee of Public Accounts and Audit. This inquiry is based on the Auditor-General Report No.9 of 2023-24, *Audits of the Financial Statements of Australian Government Entities* for the year ended 30 June 2023.

Please find attached submission from ANSTO.

Yours sincerely

Emily Hodgson
Chief Financial Officer

28 March 2024

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

ANSTO welcomes its interactions with Australian National Audit Office (ANAO) and the opportunity to provide an update on management actions taken to address the ANAO open finding from the 2022-23 Financial Statement Audit. The finding relates to IT, DEBUG access should be restricted to appropriate personnel and was rated as a Category B.

The matter was initially raised in the Interim 2022-23 audit.

The SAP DEBUG role provides user access to perform privileged functionalities within SAP. It facilitates bug fixing but also allows users to bypass the change management process and make direct changes to the system.

The ANAO recommended:

- permanent access to DEBUG role be removed from individual user accounts.
- Implement a formalised process to grant users access to the DEBUG roles and only give access for a limited period time (less than 1 day).
- Establish policies and procedures covering the monitoring of audit logs for DEBUG role.

Management addressed all the recommendations in July 2023. As this was outside of the period of audit the matter was not cleared by the ANAO and remained open for the 2022-23 Closing Report. We have been advised ANAO will undertake their testing to clear the point in their 2023-24 Interim Audit, which is scheduled for May 2024.