

Appendix A - Municipal Year To Date (No Assurance and Critical Audit Summary)

Audit Title - NO ASSURANCE AUDITS 2015/16	Critical Risks	High Risks	Original Audit Assurance	Key Risk	Summary	Follow Up Due	Follow Up Audit Assurance	Follow Up Summary
1516-029 - Portsmouth Craft & Manufacturing Industry		5	No Assurance	Injury to staff due to lack of training - Financial & Reputational	Five high risk exceptions arose within this audit which has resulted in no assurance overall. The exceptions relate to mandatory training, cash handling, copyright regulations, transparency of pricing and stock control.	2016/17 Audit Plan		
1516-037 Security & Reception Arrangements for the Ground Floor	1	3	No Assurance	Data Protection Breach - Financial & Reputational	One critical risk exception, four high risk exceptions and one medium risk exception have been raised as a result of audit testing. The critical exception relations to conversations deemed as confidential that are taking place in the open reception area. The high risk exceptions were raised in relation to the visitors booking system, reporting of incidents in the ground floor reception area, to a security presence in the ground floor reception area and the use of the 9 ground floor meeting rooms in the reception area.	Quarter 4 2015/16		
1516-052 Information Services Application Archiving		1	No Assurance	Data Protection Breach - Financial & Reputational	One high risk exception arose within the audit of application archiving. The exception highlights that of the 4 databases sampled, no archiving or deletion of data is occurring which could potentially lead to a breach of the Data Protection Act 1998	Quarter 2 2016/17		
1516-023 - Hillside and Wymering		8	No Assurance	Financial Management - Financial & Fraud	Eight high risk exceptions have been raised as a result of this review and, although audit testing has not highlighted any misappropriation of funds, no assurance can be given in relation to the financial processes and controls at the Wymering Community Centre until a robust financial management framework is in place and operating. This audit was followed up in year. See Appendix B for details	July 2015	Assurance - Resolved	Follow up testing confirmed that the agreed actions for all 8 exceptions have been implemented. As a result assurance can now be given in this area

1516-019 - Events Organised or Infrastructure Provided		7	No Assurance	Health and Safety	Seven high risk exceptions have been raised as a result of audit testing relating to a lack of clear procedures for processing event applications, the event application process, fees and charges, risk assessments for events, insurance, event security and the monitoring of events.	2016/17 Audit Plan		
1516-082 - Closed-circuit Television (CCTV)		4	No Assurance	Non compliance with legislation - Financial & Reputational	Four high risk exceptions highlighted in this report. The CCTV Policy not including all CCTV usage across the Authority and services not having their own. Breach of Data Protection Act (DPA) Principle 7 and European Convention on Human Rights (ECHR) & Human Rights Act (HRA) Article 8 by some Housing tenants having access to CCTV images. Non-compliance with significant areas of the Codes of Practice, DPA and ECHR & HRA by services that utilise CCTV especially around defining a pressing need/ privacy impact assessment. Non-compliance with the Protection of Freedoms Act (POFA) Code of Practice regarding regular oversight of CCTV usage to ensure compliance with Codes of Practice and relevant Acts.	2016/17 Audit Plan		
1516-086 - Individual Service Contracts for Adult Social Care		2	No Assurance	Contracts become obsolete or ineffective - Operational & Financial	Two high risk exceptions were raised as a result of audit testing. It was found that no officer has responsibility for ensuring that Individual Service Contracts remain in line with the Authority's requirements. Ineffective use of resources was found as follows: i) information being sent out twice to care providers, ii) manual contracts being posted to care providers and the signed copies being scanned into Swift when returned, when it could be possible to send these out electronically.	Quarter 4 2015/16		

1516-061 - Coroner's Office		6	No Assurance	Data Protection Breach - Financial & Reputational	Six high risk exceptions have been raised as a result of the audit testing. The exceptions relate to a weakness in controls in relation to the administration, training of staff, storage, security, back up and transport of the Coroner's records for the Portsmouth and South East Region.	January 2016	Limited Assurance - Majority Resolved	In summary, the agreed actions for four of the six high risk exceptions which were raised as a result of the original audit have been fully implemented. The final two actions (which are currently in progress) will be implemented once the Policies & Procedures have been issued to staff and the Service has been relocated to the Civic Offices at the end of January 2016.
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APPENDIX A - Audit Results Since Last Report

Audit Title - LIMITED ASSURANCE AUDITS completed since the last meeting	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Safeguarding of Assets	Effectiveness of Operations	Reliability & Integrity	Audit Assurance	Summary
1516-015 - Pyramids		2	1	0	3	1	2	NAT	NAT	0	Limited Assurance	Two high risk and one medium risk exception were raised. The first high risk exception related to the contractor not having a policy in place for the renewal of Disclosure and Barring Service checks. The second was raised as testing found that a number of documents relating to the management of the maintenance of the centre were out of date and no longer relevant.
1516-011 - Placement Panel for Children's Services			2		2	NAT	NAT	NAT	2	NAT	Limited Assurance	Two medium risk exceptions were raised relating to recording of Placement Panel actions on the Children's Social Care Children's Case Management system. Meeting minutes were not always being recorded on the system, and supervision notes did not always directly reflect the actions required from the Placement Panel.
1516-027 - Hire Cars		1	1		2	0	2	NAT	NAT	0	Limited Assurance	One high risk exception was raised in relation to checking staff driving licences. In one instance, the line manager had not implemented a system for checking driving licences and recording those checks as required by the Driving for Work Policy
1516-065 - Business Services & Advice		2			2	1	0	NAT	1	NAT	Limited Assurance	Two high risk exceptions raised. There is a need for a Corporate approach for the use of Primary Authority Agreements and there are no policy and procedures for their use. No details on how charges made for Primary Authority advice are held on file.
1516-020 - Beach Huts			1		1	0	0	NAT	0	NAT	Limited Assurance	One medium risk exception was raised in relation to the integrity of the administration and control of the waiting list for beach huts
1516-076 Property Purchases		1			1	0	1	NAT	NAT	NAT	Limited Assurance	One high risk exception was raised relating to lack of supporting information concerning the rationale for carrying out appropriations made
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1516-028 - Enterprise Centres						0	NAT	NAT	NAT	NAT	Assurance	No exceptions were raised
1516-064 - Troubled Families Grant						NAT	0	NAT	NAT	NAT	Assurance	Audit testing was carried out on claimable families throughout 2015/2016, further audit input will be required for the 2016/2017 financial year.
1516-094 - Banking						0	0	NAT	0	NAT	Assurance	Full assurance. Testing reviewed areas of the current banking contract that PCC hold with Barclays focusing on the contract Key Performance Indicators.
1516-096 - Cottage Grove Primary						0	0	0	NAT	NAT	Assurance	Overall, based on the testing conducted, Internal Audit can give assurance on the effectiveness of the financial management controls at the School.