

## APPENDIX B

2014/15 Followed Up Audits - Critical Risk Exceptions	Critical Risk Open		Critical Risk Closed		Total Critical Risk	Comments
Audit Title						
F1415-066 Concessionary Travel Passes	0	0%	1	100%	1	
F1415-078 - Safer Recruitment	0	0%	1	100%	1	The agreed actions have now been completed as reported at the November meeting
F1415-056 - Purchase Cards	1	100%	0	0%	1	Sample testing on 25 purchase card logs saw further non compliance with both purchasing card and financial rules. A review of the purchasing card process is to form part of the Procure to Pay project
F1415-086 - Portable Appliance Testing (PAT)	0	0%	1	100%	1	
F1415-110 - Home to school transport	2	100%	0	0%	2	Whilst progress has been made in respect of reviewing transport operators insurance and DBS details the Authority still does not have complete records in these areas
F1415-083 - Legionella	1	100%	0	0%	1	Corrective works and regular legionella testing have been undertaken at the school. A capital project has been devised and will be submitted for approval as part of the 2016/17 budget. Until these works are completed the risk will remain high
Total	4	57%	3	43%	7	

2014/15 Followed Up Audits - High Risk Exceptions	High Risk Open		High Risk Closed		Total High Risk	Comments
Audit Title						
F1415-009 - Looked after Children's Funds	3	75%	1	25%	4	A high risk exception relating to a lack of formal procedure for processing savings payment was raised in the initial audit. follow up testing found that the process has been written but is still in draft form. A further exception related to a failure to document reviews of Foster Carer's Disability Living Allowance payments, follow up testing confirmed these were still not being clearly recorded. The initial audit also found that procedures surrounding independent fostering agreements were lacking.
F1415-020 - Contaminated Land		0%	2	100%	2	

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						The school's Terms of Reference for the governing body and finance, buildings and personnel committee did not adequately comply with the Schools Financial Value Standard requirements. Follow up testing found that the required amendments had been agreed but the document not yet updated. A second exception relating to an inventory item not being security marked remains open as the laptop was not on site during testing and therefore could not be verified.
F1415-131 - Wimborne Infant	2	17%	10	83%	12	
						A high risk exception relating to a lack of inventory management was raised during the initial audit. Follow up testing evidenced that stock control processes have been implemented and management checks enforced. However, to fully mitigate the risks identified, reconciliations are required on the stock collections and jobs completed to verify all stock is accounted for.
F1415-027 - Homecheck Telecare	1	20%	4	80%	5	
F1415-067 - eBay Account	0	0%	1	100%	1	
F1415-076 - Claims for Housing Tenants	0	0%	2	100%	2	
						A high risk exception relating to B&B spend variances was raised during the initial audit. The agreed action to analyse the variance has not yet been completed as resources were instead used to create a process with a view to preventing future variances occurring.
F1415-077 - Homelessness & Temporary Accommodation	1	100%	0	0%	1	
F1415-078 - Safer Recruitment	0	0%	1	100%	1	
F1415-098 - Port Finance	0	0%	1	100%	1	
F1415-123 - Langstone Infant	0	0%	5	100%	5	
F1415-129 - Manor Infant	0	0%	13	100%	13	
						An in year follow up was completed after 8 high risk exceptions were highlighted during the initial audit
1516-023 - Hillside & Wymering Lodge	0	0%	8	100%	8	
F1415-014 - Portsmouth Safeguarding Children's Board	0	0%	4	100%	4	
F1415-056   FIN - Purchase Cards	0	0%	1	100%	1	

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						A project proposal to tackle the outstanding accounts on a trace code has been drawn up. This was not implemented within the agreed timescale as staff departures resulted in resources being focused in other areas
F1415-061 - Debt Recovery	1	100%	0	0%	1	
F1415-086 - PAT Testing	1	100%	0	0%	1	
F1415-101 - Maintenance	1	100%	0	0%	1	The addendum to the Maintenance Contract has been drafted and is to be included within the contract extension
F1415-110 - Home to school transport	1	50%	1	50%	2	No tendering exercises have been undertaken since the initial audit therefore further testing in this area could not be conducted
F1415-124 - Copnor Primary	0	0%	9	100%	9	
F1415-137 - Highbury Primary	0	0%	12	100%	12	
F1415-141 - Park & Ride	1	100%	0	0%	1	Enforcement at the Park & Ride is still suspended as work continues with a view to ensuring live data is available to enforcement officers on their handheld machines
F1415-040 - Corporate Complaints	2	100%	0	0%	2	The new Corporate Complaints policy has been approved by members but not yet added to Policy Hub due to issues with the system. Social Care complaints should be logged on both the departmental and corporate databases. Follow up testing found that 15 of 16 (94%) of Children's Social Care complaints were not communicated to the Corporate Complaints team
F1415-083 - Legionella	1	33%	2	67%	3	The Housing Maintenance database was not updated to include a record of whether a Legionella Assessment was required as agreed.
Total	15	16%	77	84%	92	

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<b>2014/15 Followed Up Audits - Medium Risk Exceptions</b>	<b>Medium Risk Open</b>		<b>Medium Risk Closed</b>		<b>Total Medium Risk</b>
Audit Title					
F1415-067 - eBay Account	0	0%	1	100%	1
F1415-077 - Homelessness & Temporary Accommodation	1	100%	0	0%	1
F1415-137 - Highbury Primary	0	0%	2	100%	2
F1415-086 - PAT Testing	1	100%	0	0%	1
F1415-124 - Copnor Primary	0	0%	3	100%	3
Total	2	25%	6	75%	8

	<b>Low Risk Open</b>		<b>Low Risk Closed</b>		<b>Total Low Risk</b>
<b>2014/15 Followed Up Audits - Low Risk Exceptions</b>					
Audit Title					
F1415-067 - eBay Account	0	0%	1	100%	1
F1415-076 - Claims	0	0%	2	100%	2
F1415-056 - Purchase Cards	0	0%	1	100%	1
F1415-061 - Debt Recovery	1	100%	0	0%	1
Total	1	17%	5	83%	6