

### Appendix A1 -Results from 2015/16 Municipal Year (No Assurance and Critical Audit Summary)

Audit Title - NO ASSURANCE AUDITS	Critical Risks	High Risks	Original Audit Assurance	Key Risk	Summary	Follow Up Due	Follow Up Audit Assurance	Follow Up Summary
1516-052 Information Services Application Archiving <b>Finance &amp; IS (Director Chris Ward)</b>		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	2016/17 Audit Plan Quarter 3	No Assurance	Included within the main body of the report
1516-034 - Information Governance/ Data Protection/ Data security <b>Corporate</b>		2	No Assurance	Data Protection Breach - Financial & Reputational	Testing conducted during two security sweeps of the Civic Offices showed that staff were not complying with the clear desk policy and were failing to adequately secure PCC assets	Annual audit date unspecified	Limited Assurance	Included within the main body of the report
1516-029 - Portsmouth Craft & Manufacturing Industry <b>Transport Environment &amp; Business Support (Director Alan Cufley)</b>		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 Quarter 2 September - In Draft		Follow up testing has been completed and the report is in draft stage
1516-009 - Through Care Team <b>Children's Social Care (Director Alison Jeffery)</b>		5	No Assurance	Financial loss to the Authority	Five high risk exceptions and one medium risk exception have been raised as a result of audit testing. Testing identified Leaving Care Assessment of Needs were not being completed within the timescales stipulated and Pathway Plan were not in place by the time the young person was 16 years and 3 months old and the 6 monthly reviews of the Pathway Plans were delayed. Testing also showed that the systems in place to manage care leavers grants and	2016/17 Audit Plan Quarter 4		Actions have been agreed with the Director. These will be followed up in Q4
1516-098 <b>Mainland Marketing Distributions (Shipping Ltd) - Main Accounting</b>	0	0	No Assurance	Financial loss to the company due to lack of controls	No assurance can be given regarding the access controls to the main accounting system Navision. This was previously raised in the 2013/14 Accounts Receivable audit at MMD	2016/17 Audit Plan Quarter 3	Limited Assurance	Included within the main body of the report
1516-082 - Closed-circuit Television (CCTV) <b>Corporate</b>		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 Quarter 4		Actions have been agreed with the Director and these are due to be followed up in Quarter 4

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1617-016 - Single Assessment Framework - <b>Children's Social Care (Director Alison Jeffery)</b>		3	No Assurance	Children's needs may not be fully met	Three high risk exceptions were raised from this review. 25 assessments were tested and it was found that: 4 were not fully complete, 14 contained little or no information so it was not possible to determine what their views were on the assessment, for 12 there was no evidence that they had been reviewed at the 10 day stage or authorisation given for the 10 day completion timescale to be exceeded, and there were no signed assessments in the Children's Case Management system.	2016/17 Audit Plan Quarter 4		Actions have been agreed with the Director and these are due to be followed up in Quarter 4
1516-086 - Individual Service Contracts for <b>Adult Social Care (Director Innes Richens)</b>		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.	2016/17 Audit Plan Quarter 4		Actions have been agreed with the Director and these are due to be followed up in Quarter 4
1617-070   - Resident Development - <b>Housing &amp; Property - Owen Buckwell</b>	0	5	No Assurance	Service not meeting the needs of residents	Six high risk exceptions have been raised as a result of testing. These were in relation to policy or procedures in place detailing the purpose and function of the Resident Development Service. The outcomes of the Resident Development service were not being captured or reported. Exceptions were also raised in relation to recording information on resident development progress forms, these forms are used to record details of meetings with the residents and incomplete financial information on some of the progress forms and the Resident Development 2016/2017 spreadsheet. In addition testing was unable to for a sample of 10 payments from the 2016/2017 spreadsheet, reconcile to the Transaction Report for the Resident Development Service. At the time of testing there was no inventory in place for equipment being used by the Resident Development Officers and residents.	2017/18 Audit Plan		Actions have been agreed with the Director. These will be followed up as part of the 2017/18 Audit Plan
1516-045 - Accounts receivable <b>Finance &amp; IS (Director Chris Ward)</b>		2	No Assurance	Financial loss to the Authority	Two high risk and one medium risk exceptions arose. 1 High and 1 Medium are ongoing exceptions from previous years audits dating back to the last 3 financial years. These relate to the authorisation of credit notes and debt collection targets.	2016/17 Audit Plan Quarter 3 - Work In Progress		Actions have been agreed with the Director, the follow up audit is currently in progress

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1617-114 - Assessed and Supported Year in Employment - <b>HR, Legal &amp; Performance (Director Jon Bell)</b>	1	6	<b>No Assurance</b>	Duplicate or unapproved payments are made in the administration of the scheme	A critical risk exception had been raised as part of the 2016/17 Audit with regard to the financial controls surrounding the funding provided for newly qualified Social Workers, in order for them to complete their professional training.	Quarter 3 November 2016	<b>Reasonable Assurance</b>	Included within the main body of the report
1617-102   St Paul's RC Primary - <b>External</b>	0	8	<b>No Assurance</b>	Weak financial management within the school	The Full Audit resulted in eight high risk exceptions relating to; retention of DBS supporting documentation, non generation of electronic banking sheet summary, retrospective raising of purchase orders, incomplete Business Continuity Plan, incomplete record of assets, no CCTV Policy, non reporting of Unofficial / PTA / Building Fund accounts to the Governing Body and a weakness in controls for mini bus usage.	2016/17 Audit Plan Quarter 4		Actions have been agreed with the Head Teacher. These will be followed up in February 2017
1617-116   Craneswater Junior - <b>External</b>	0	9	<b>No Assurance</b>	Weak financial management within the school	The Full Audit resulted in nine high risk and one medium risk exceptions relating to; Incorrect statements on the SFVS document in relation to; no opportunity to declare interests at FGB meetings, no evidence of staff competency matrices, no evidence of a current hire agreement form or liability insurance for the Karate Club, non display of the whistle blowing policy on the staff room notice board and an incomplete Business Continuity Plan - in addition , irregular reconciliation of the petty cash account, uncounted cash in the safe which exceeded the permitted insurance holdings, incomplete record of assets, non reporting of PTA accounts to the Governing Body and a weakness in controls for mini bus usage.	2017/18 Audit Plan Quarter 1		Actions have been agreed with the Head Teacher. These will be followed up in 2017/18

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1617-083 Spend on Staffing Off Contract - HR, Legal & Performance - Jon Bell	1	0	No Assurance	Failure to adequately vet staff DBS checks before commencing employment	A critical risk exception has been raised as part of the audit with regard to the checking of DBS certificates before temporary workers commence employment at PCC	2017/18 Audit Plan		Actions have been agreed for one of the high risk exceptions the other two have been accepted by the Director.
1617-072 Emergency Procedures - Housing & Property - Owen Buckwell	0	3	No Assurance	Lack of record keeping regarding emergency incidents. Staff unaware of Emergency plan	Three high-risk exceptions have been raised in relation to the Property & Housing Service's emergency procedures, resulting in a no assurance rating. One high-risk exception was raised as four out of five (80%) of respondents from staffed PCC buildings did not have knowledge of the Emergency and Major Incident Planning Document, and had not disseminated it to staff. Another high-risk exception has been raised as the service does not maintain a central record of emergency incidents, or actions taken in response to them. A final high-risk exception was raised as, due to lack of records, it was not possible to ascertain staff adherence to the guidance within the emergency planning document. It was therefore not possible to comment on the effectiveness of either the guidance, or of the staff response.	2017/18 Audit Plan		Actions have been agreed for one of the high risk exceptions the other two have been accepted by the Director.