

**APPENDIX A2 - Audits Completed Since The Last Meeting**

Audit Title	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
1617-083 Spend on Staffing Off Contract - HR, Legal & Performance - Jon Bell	1	2			3	NAT	NAT	NAT	3	NAT	No Assurance	The details for this audit are contained within the main body of the audit report.
1617-072   - Emergency Procedures - Housing & Property - Owen Buckwell		3			3	1	1	NAT	1	NAT	No Assurance	The details for this audit are contained within the main body of the audit report.
1617-070   - Resident Development - Housing & Property - Owen Buckwell		5	1		6	1	2	1	2	NAT	No Assurance	The details for this audit are contained within the main body of the audit report.
1617-102   St Paul's RC Primary - External		8			8	0	5	1	1	1	No Assurance	The details for this audit are contained within the main body of the audit report.
1617-116   Craneswater Junior - External		9	1		10	3	5	1	0	1	No Assurance	The details for this audit are contained within the main body of the audit report.
1617-099   Goldsmith Infants & Brambles Nursery - External		4			4	0	2	1	1	0	Limited Assurance	Four high risk exceptions relating to retention of a DBS certificate, the petty cash bank account being overdrawn, recipients not signing to confirm receipt of petty cash reimbursement and the administration and control of assets were raised as a result of testing
1617-115   Attendance Monitoring - Children's Services & Education - Alison Jeffrey		2			2	NAT	0	NAT	2	0	Limited Assurance	Two high risk exceptions were raised as a result of this audit. One was in relation to the retention of copies of DBS certificates and one was in relation to the allowance of late payments for penalty notices.

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1617-031   Information Governance/ Data Protection/ Data security - <b>Community &amp; Communication - Louise Wilders</b>		1			1	0	1	NAT	0	NAT	Limited Assurance	The details for this audit is contained within the main body of the audit report.
1617-078   Municiple Waste Management - <b>Housing &amp; Property - Owen Buckwell</b>		2			2	1	1	0	0	NAT	Limited Assurance	Two exceptions were raised as a result of this audit. One related to up-to-date documentation for 2016 such as BIFFA's insurances, vehicle maintenance documents, waste carrier and operating licences had not been seen by the Waste Service when they were requested by Audit in September 2016. The other exception was raised due to the fact the vehicle lease agreement between BIFFA and PCC had expired. Although there is a full contract is place which sets out the general requirements that BIFFA have to comply with, the lease agreement sets out the vehicle terms and conditions in more detail.
1617-086   Pilotage - Port - <b>Mark Willcox</b>		1			1	NAT	1	0	0	NAT	Reasonable Assurance	One high-risk exception was raised as KPIs for the port's pilotage contract with ABP had not been completed since February 2016, contrary to the Contract Management Rules.
1617-109   Solent Junior - <b>External</b>			2		2	0	2	0	0	0	Reasonable Assurance	Two medium risk exceptions in relation to the currency of the liability insurance document held on the School Site for the Gymnastic Club and a weakness in the control and administration of the mini bus have been raised as a result of testing
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1617-039   Transport Assessment - <b>Children's Services &amp; Education - Alison Jeffrey</b>			2		2	0	0	1	1	NAT	Reasonable Assurance	Two medium risk exceptions were raised as a result of this audit. These related to payments being received after transport provision had started, and no checks being carried out of the eligibility for transport provision assessments done by the Access and Entitlement Officer.
1617-047   Budget Monitoring - <b>Finance &amp; Information Service - Chris Ward</b>			1	2	3	0	1	NAT	2	NAT	Reasonable Assurance	One medium risk has been raised in relation to Financial Services approach to forecasting and the use of the new forecasting toolkits whilst two low risk improvement exceptions have been raised in relation to general ledger coding statuses and posting errors.
1617-090   Community Learning - <b>Transport, Environment &amp; Business Support - Alan Cufley</b>		1		1	2	0	1	1	0	NAT	Reasonable Assurance	One high risk exception has been raised as a result of audit testing. A sample of 10 items was chosen from the inventory at the Learning Place and checked to ensure that they could be located on site, no issues were found. In addition; a sample of 5 electrical items were selected for testing directly from the equipment cupboard located in the office at the Learning Place. Testing was unable to evidence compliance with Financial Rules, specifically, date of purchase and purchase price were not being recorded, some items were not identifiable by unique reference number and where items were labelled with stickers these could be easily replicated.
1617-092   Accounts Receivable - <b>MMD - Mark Willcox</b>			2		2	0	2	NAT	0	NAT	Reasonable Assurance	Two medium risk exceptions were raised in relation to the authorisation of credit notes and the timeliness of invoicing
1617-046   - Treasury Management - <b>Finance &amp; Information Service - Chris Ward</b>				2	2	NAT	0	1	1	NAT	Assurance	Two low-risk exceptions were raised as a result of this audit. One was in relation to confidential documents stored insecurely out of office hours and one was in relation to management oversight of rollover loans.
1617-021   Community Infrastructure Levy - <b>City Development &amp; Culture - Stephen Baily</b>					0	0	0	NAT	0	NAT	Assurance	No exceptions raised

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1617-111   Realisation of Budget Savings - Corporate					0	0	NAT	NAT	0	NAT	Assurance	No exceptions raised