

Service	Function	Auditor/ Progress	Exceptions				Assurance					Actions agreed	Summary of areas where no assurance can be given
			Critical	High	Medium	Low	Internal Control Environment	Compliance with Laws, Regs, Rules, Procedures and contract conditions	Safeguarding of assets	Effectiveness of ops	Reliability and Integrity		
Finance- Chris Ward	Banking	FINAL		1	1		GREEN	AMBER	GREEN	AMBER	GREEN	✓	Testing highlighted that non compliance with financial rules in relation to account reconciliations. Testing also evidence that PCC do not have a current contract directly with G4S, this is being managed through the Hampshire contract.
	Controlled Stationery	FINAL		1			GREEN	GREEN	GREEN	AMBER		✓	Non compliance with procedures for the chasing of receipt memos to ensure stationery has been received
Housing and Property Management- Owen Buckwell	Security	FINAL		1			GREEN	GREEN	GREEN		AMBER	✓	Testing identified that there were 527 of ID swipe cards that had not been used in the last 3 months.
	Cleaning contract	FINAL				1	GREEN	AMBER		GREEN		✓	Testing identified that on some passes held by the cleaners it was not possible to identify them.
	Sheltered Housing Service	FINAL		2	3	1	GREEN	AMBER		AMBER		✓	Testing highlighted that the safe at one of the blocks was not compliant with insurance requirements, appointeeship funds did not reconcile and in some cases did not show a running balance, residents reviews of their support plans are not being recorded on their files, cash handling instructions had not been signed by staff, money was being held in a glass jar at one of the sheltered blocks and gifts and hospitality sheets are not being reviewed by management.
Corporate Assets Business and Standards- Alan Cufley	Pest Control	FINAL	0	0	1	0	GREEN	GREEN	AMBER	GREEN		✓	Testing highlighted that there was not a current up to date inventory in place for the equipment used by Pest Control Operatives.
Adult Social Care- Rob Watt	Residential and Day Centres self assessments	FINAL	0	3	0	0	AMBER	AMBER	AMBER			✓	Testing highlighted at one day centre there is no log of who has keys to the building, purchase orders are being raised after invoices are received and lack of control over amenity funds.
Follow Ups	Client Affairs	FIANL	0	0	0	0	GREEN	GREEN				N/A	All exceptions closed
	Deferred Payments	FINAL	0	0	0		Green					N/A	All exceptions closed
HR, Legal and Performance- Jon Bell	DBS checks	FINAL					GREEN	GREEN		GREEN		N/A	No exceptions raised
	Purchase cards	FINAL	2	1	0	0	AMBER	RED		RED		✓	Testing highlighted that the Purchase card policy was out of date. Testing evidenced breaches of the Purchase Card Policy and procedures, HMRC VAT regulations and Financial Rule G38

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Education and strategic Commissioning- Di Mitchell	City Boys Secondary	FINAL		5	2		AMBER	AMBER	AMBER	GREEN	GREEN	✓	No compliance with Schools Financial Value Standards, data protection, lack of income spot checks, non compliance with financial rules for purchase cards and inventory.
	St Pauls RC Primary	FINAL		6			GREEN	AMBER	AMBER	GREEN	AMBER	✓	Non compliance with financial rules for income, purchase cards, inventory. Non compliance with the Scheme for Financing Schools in relation to voluntary funds
	Newbridge Junior	FINAL		1	1		GREEN	AMBER	GREEN	GREEN	AMBER	✓	The review highlighted a lack of current IT policy inclusive of principle 7 from the Data Protection Act. Non compliance with the Scheme for Financing Schools in relation to voluntary and private funds.
	Mayfield Secondary	FINAL		14	1		AMBER	AMBER	AMBER	GREEN	AMBER	✓	Non compliance with financial rules for petty cash, purchase cards, separation of duties in relation to income, purchase orders, quotations and inventory. Lack of MIDAS training and recording of odometers. Retention of CRB check against data protection act requirements. Non compliance with the Scheme for Financing Schools in relation to delegated spending limit and hire agreement forms
	College Park Infant	FINAL					GREEN	GREEN	GREEN	GREEN	GREEN	✓	No exceptions raised.
	Medina Primary	FINAL		6	1		AMBER	AMBER	AMBER	GREEN	GREEN	✓	Non compliance with financial rules for petty cash, inventory, quotations and purchase cards. Lack of clarity in relation to budget monitoring and controls in relations to the odometer readings of the mini buses

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	Moorings Way Infant	FINAL		9	1		AMBER	AMBER	AMBER	GREEN	GREEN	✓	Testing evidenced that the chair of Governors is also the Chair of Finance, keys are not removed from site breaching insurance requirements, inappropriate use of petty cash, petty cash account had gone overdrawn, purchase card statements had not been reviewed by an appropriate officer, inventory is not in accordance with financial rules, pecuniary interests had not been registered, lack of quotes for work undertaken, incorrect budget approval and lack of public liability insurance on record for after school club coordinators.
	Charles Dickens	FINAL		10	2	1	AMBER	AMBER	AMBER	AMBER	GREEN	✓	Testing evidenced non compliance with the SFVS, purchase orders were not being raised in advance of expenditure and the infants school account had not been closed, breach of data protection act principle 7 and DPA registration for the infants school ceased in Nov 13 and Juniors is due to cease in Dec 13, Breach of the PCC scheme of financing schools, petrol claims for mileage that cant be accounted for, breach of DBS code of practice, breach of financial rules in relation in inventory. No evidence that staff are aware of and have signed the whistleblowing policy and register of pecuniary interests is not kept up to date.
	Cumberland Infant	FINAL		1	1		GREEN	AMBER	AMBER	GREEN	GREEN	✓	Testing evidenced that purchase card transaction logs were not being signed by an appropriate manager and that the inventory held electronically but not password protected and a reason for disposal of items was not given.

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Children's Social Care and Safeguarding- Stephen Kitchman	Youth Offending Team	FINAL	0	6	0	0	AMBER	AMBER		AMBER			Testing identified that staff are not fully aware of National Standards timeframes, completion of asset assessments and contact being made is not always in compliance with National Standards timeframes, scoring of young people during assessments did not always clearly link to their risk of reoffending, intervention plan targets are not generally meeting SMART criteria and do not always link to the highest scoring risks and assessments and intervention targets are not always being reviewed in a timely manner
	National Policy for Community Orders (Recruitment of YOT Volunteers)	FINAL	0	1	0	0	GREEN	AMBER	GREEN	GREEN		✓	Testing highlighted that the recruitment process had not been adhered too.
	Looked after children Issues Resolution Process	FINAL	0	0	0	1	GREEN	GREEN		GREEN		✓	Testing highlighted that not all notifications were being recorded in the same place.
	Kinship Policy	FINAL		1			AMBER	GREEN		GREEN	GREEN	✓	Testing highlighted a lack of knowledge of the Friends and Family carers framework.
	Foster Placements and residential care self assessments	FINAL	0	1	1	0	AMBER	AMBER		GREEN		✓	Testing highlighted at one of the units is no longer staffed 24/7, however there is no intruder alarm and not all staff had completed Information Governance training. Testing also highlighted at one unit there is only one signatory for the petty cash account.
	HR Safer recruitment Childrens Services	FINAL	0	3	0	0	AMBER	AMBER		GREEN		✓	Testing highlighted a lack of Safer Recruitment training, recruitment checks are not carried out
	Transfer of cases between teams	FINAL	0	0	0	0	GREEN	GREEN		GREEN		✓	Testing evidenced that all previously raised exceptions have been implemented as agreed.
Follow Ups	PACT -Protection of Court Teams quality of paperwork	FINAL	0	2	0	0	GREEN	GREEN	AMBER	GREEN		✓	Testing highlighted that legal documentation was still not being sent within the time frame, however changes have been made to the process which are now in place and training will be delivered in October 2013.
	Family Support Team	FINAL		1				AMBER				✓	Follow up testing identified the team has been restructured however it was not possible to confirm if procedures are being complied with

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	EC Roberts Centre	FINAL	0	1	0	0				AMBER		✓	Follow up testing highlighted that spot checks are not being recorded, it was therefore not possible to evidence that the previously agreed action had been implemented.
Customer, Community and Democratic Services- Louise Wilder	Registrars	FINAL		1			AMBER	GREEN	GREEN	GREEN	GREEN	✓	Testing highlighted that staff had not completed mandatory training or signed the cash handling instructions
City Development and Cultural Services - Stephen Baily	Programme/ Project management	FINAL	0	5	2	0	AMBER	AMBER	GREEN	GREEN		✓	Testing highlighted non compliance with Corporate Projects Methodology. i.e. no project assurance roles. Non compliance with scoring method
Public Health	Transfer of Staff	FINAL	0	1	1		AMBER		AMBER		GREEN	✓	Testing identified that PCC payroll did not have the facility to pay mileage to PCT staff and non compliance with the filling of posts in receiving organisations policy.
PORT	Camber letting- agent collecting Harbour dues	FINAL		2			GREEN	AMBER		AMBER		✓	Testing highlighted weak controls on work carried out by the Managing agent at the Camber, the previous management checks had not been followed up to ensure agreed actions had been implemented. Non compliance with section 4 of the special conditions of the contract.
Transport and Environment- Simon Moon	Public Transport Retender	FINAL	0	0	0	0		GREEN				N/A	No exceptions raised
	Carbon Reduction programme	FINAL	0	0	0	0	GREEN	GREEN			GREEN	N/A	No exceptions raised
	Hire Cars	FINAL	0	3	1	0	AMBER	GREEN	GREEN	AMBER		✓	The review highlighted lack of checks on driving licences and hire car request forms, a lack of system to record mileage, damage and fuel consumption. No requirement for a business need for the hire is required. Lack of separation of duties when confirming invoices.