

### Appendix A1 -Results from 2016/17 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
1516-009 - Through Care Team <b>Children's Social Care (Director Alison Jeffery)</b> - Original audit completed March 2016		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 payments was not adequate. This resulted in overpayments, duplicate payments and records not reconciling.	2016/17 Audit Plan Quarter 4	No Assurance	See main report
1516-082 - Closed-circuit Television (CCTV) <b>Corporate</b> - Original audit completed October 2015		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	No Assurance	See main report
1617-016 - Single Assessment Framework - <b>Children's Social Care (Director Alison Jeffery)</b> - Original audit completed June 2016		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	No Assurance	See main report

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1617-070 - Resident Development - <b>Housing &amp; Property - Owen Buckwell</b> - Original audit completed November 2016	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> - Original audit completed May 2016	0	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	Limited Assurance	See main report
1617-102 - St Paul's RC Primary - <b>External</b> - Original audit completed October 2016	0	8	No Assurance	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	Assurance	All 8 exceptions raised in the 2016/17 audit have been implemented.

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1617-116   Craneswater Junior - External - Original audit completed December 2016	0	9	No Assurance	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.
1617-083 Spend on Staffing Off Contract - HR, Legal & Performance - Jon Bell - Original audit completed January 2017	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 with Senior Officers and will be followed up during 2017/18.
1617-072 Emergency Procedures - Housing & Property - Owen Buckwell - Original audit completed December 2016	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. This position is being reviewed and the committee will be updated at the next committee meeting.

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1617-117 - Medina Primary - External - Original audit completed January 2017	0	6	No Assurance	Weak financial management within the school	Six high risk exceptions were raised relating to; inaccurate completion of the SFVS Document, no DBS checks for the Governing Body, poor control of lettings including no evidence of public liability insurance for hirers, retention of a DBS certificate / supporting documentation and finance staff not having signed the PCC Income Handling Policy.	2017/18 Audit Plan	Actions have been agreed with the Head Teacher and will be followed up during 2017/18
1617-022 - Safety Signage - Culture & City Development - Stephen Baily	1	2	No Assurance	Lack of lead for water safety across the Authority	One critical risk and two high risk exceptions were raised as a result of the audit review. The common theme behind these exceptions stem from the lack of a defined lead to water safety across the city.	2017/18 Audit plan	Actions have been agreed with Senior Officers and will be followed up during 2017/18
1617-087 - Port CCTV - Port - Mike Sellers	2	1	No Assurance	Lack of accountability and corporate oversight	Two critical and one high risks exceptions have been identified as part of the review. The common theme underpinning all the findings relates to the historic lack of accountability and corporate oversight.	2017/18 Audit plan	Actions have been agreed with the Director and will be followed up during 2017/18
1617-093 - Insurance & Claims - MMD - Mark Willcox/ Chris Ward/ Mike Sellers	0	2	No Assurance	Lack of detailed documentation	Two high-risk exception was raised in relation to insurance claim investigations. It was not possible to obtain a sample of employer liability claims, as the documents could not be located. A sample of error cost corrections, largely relating to damaged or lost goods, was obtained, however investigation records were found to be inconsistent, lacking key details and resolutions. It was also not possible to obtain details of action taken in response to accidents that resulted in employer liability claims.	2017/18 Audit plan	Actions have been agreed with the MMD Directors and will be followed up during 2017/18
1617-120 - Compliance with Fire Policy - Housing & Property - Owen Buckwell	1	1	No Assurance	Key assessments not being done in a timely manner	As at testing conducted in December 2016, one critical-risk exception was raised in relation to absent or out of date Fire Risk Assessments within PCC housing blocks. One high-risk exception was raised in relation to out of date gas safety certificates within Local Authority properties.	2017/18 Audit plan	See the main body of the report.