

APPENDIX A2 - Audits Completed Since The Last Meeting (3rd March 2017).

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
1617-022 - Safety Signage - Culture & City Development - Stephen Baily	1	2	0		3	2	1	NAT	NAT	NAT	No assurance	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.
1617-087 - Port CCTV - Port - Mike Sellers	2	1	2		5	1	2	1	1	0	No assurance	Two critical and one high risks exceptions have been identified as part of the review. The common theme underpinning all the findings relates to a lack of corporate oversight and responsibility which has resulted in non compliance with CCTV codes of practice.
1617-093 - Insurance & Claims - MMD - Mark Willcox/ Chris Ward/ Mike Sellers		2			2	0	1	NAT	1	NAT	No assurance	Two high-risk exceptions 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.
1617-120 - Compliance with Fire Policy - Housing & Property - Owen Buckwell	1	1	2		4	NAT	4	NAT	NAT	NAT	No assurance	As at testing conducted in December 2016, one critical-risk exception was raised in relation to absent or out of date Fire Risk Assessments within PCC housing blocks. One high-risk exception was raised in relation to out of date gas safety certificates within Local Authority properties.

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1617-005 - Adult Safeguarding Board - Adult Social Care - Innes Richens		1		1	2	2	NAT	NAT	0	NAT	Limited assurance	One high risk and one low risk exception were raised as a result of this review. The high risk related to there not being a risk register in place.
1617-007 - Better Care Fund (Section 75) - Adult Social Care - Innes Richens		2			2	NAT	NAT	NAT	2	NAT	Limited assurance	2 high risk exceptions were raised as a result of the Better Care Fund review. 1 related to the fact the 4 of the 8 current projects did not have performance indicators against which to measure performance. The second exception related to the fact that 6 of the projects have not progressed in line with the expected outcomes
1617-008 - Appointeeship - Adult Social Care - Innes Richens		3		1	4	1	0	2	1	NAT	Limited assurance	Three high risk have been raised , the first in relation to procedures supporting the reconciliation of clients money and the transfer of clients to the prepaid card system, the second in relation to the collection of personal allowances and the third relates to information recorded about clients income and expenditure.
1617-010 - Child sexual exploitation and missing persons - Children's Social Care - Alison Jeffery		1			1	0	1	NAT	0	NAT	Limited assurance	One high risk exception has been raised as a result of the audit review in relation to missing child incidents not being correctly recorded for 49/105 (47%) incidents noted.
1617-026 - Wellbeing Service - Public Health - Jason Horsley		1			1	0	NAT	NAT	1	0	Limited assurance	One high risk exception was raised as a result of this review. There is a lack of complete and accurate data meaning that a robust performance management framework cannot be established.
1617-033 - Traded Services - Community & Communication - Lou Wilders		1			1	1	NAT	NAT	NAT	NAT	Limited assurance	One high risk exception has been raised as testing could not evidence a formal strategy setting out the purpose and objectives of Traded Services and a lack of corporate oversight of all income generated across the Authority, reliance on this income and the impact on staff capacity.

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1617-034 - Council Tax and NNDR - Community & Communication - Lou Wilders		3	2		5	NAT	3	NAT	2	NAT	Limited assurance	Four high risk exceptions have been raised as a result of audit testing. One related to lack of procedures and processes for administering exemptions and reliefs for business rates accounts. The second high risk exception related to reliefs and exemptions on business rates accounts and the third was in relation to discount and exemptions on council tax accounts. The fourth high risk exception has been raised in relation to records of properties in which staff have an interest in.
1617-041 - Accounts payable - Finance & Information Service - Chris Ward		3	4		7	NAT	2	2	3	NAT	Limited assurance	Overall, three high risks have been raised as a result of the audit. The first two high risks related to purchase orders being raised after invoices being received and invoices not being paid according to suppliers' terms respectively. The final high risk related to weak controls regarding supplier master data integrity.
1617-043 - Purchase Cards - Finance & Information Service - Chris Ward		2	1		3	1	2	NAT	0	NAT	Limited assurance	Two high risk exceptions were raised relating to lack of description of purchases, and payment of parking fines through purchase cards which is forbidden under the Purchase Card policy.
1617-045 FIS - Capital accounting		2	1		3	1	NAT	0	1	1	Limited assurance	Summary to be provided for the actual meeting, report still in draft
1617-053 - iExpenses - Finance & Information Service - Chris Ward		4	1		5	2	2	NAT	1	NAT	Limited assurance	Four high risk exceptions have been raised as a result of audit testing. These were in relation to incorrect approval of claims, the system not being set up correctly to automatically reject claims over 3 months old, insufficient checks on individuals business insurance cover and VAT receipt compliance.

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1617-056 - Access Controls, Database Access - Finance & Information Service - Chris Ward		2			2	0	1	NAT	1	NAT	Limited assurance	Two high risk exceptions were raised as a result of this review. One related to the IS leaver form not being completed correctly by managers and the forms not being sent in advance of the individual leaving the Authority. The second related to lack of monitoring of high privilege user accounts to ensure that they are complying with policies and procedures.
1617-071 - Commercial Rents - Housing & Property - Owen Buckwell		2	2		4	2	1	NAT	1	NAT	Limited assurance	Two high risk exceptions were raised as a result of audit testing. The first high risk was raised as it was not possible to evidence a documented strategy for the work of the Commercial Rents team that is in line with the Authority's aims and objectives. The second high risk was raised in relation to rent reviews. Testing identified that of the 340 leases generating more than £100 as at 26/1/17 137 (40%) were overdue their rent review. The review dates listed ranged from February 1998 to December 2015.
1617-075 - Asbestos - Housing & Property - Owen Buckwell		1			1	0	1	NAT	NAT	NAT	Limited assurance	One high risk exception was raised as a result of audit testing. This related to a hard copy of the asbestos register not being held on site at 3 of the 10 sites tested, and the Port not ensuring that contractors sign the asbestos register to confirm that they are aware of it.
1617-076 - Legionella - Housing & Property - Owen Buckwell		3	3		6	1	4	NAT	1	0	Limited assurance	Testing highlighted 3 high risk exceptions. These related to incomplete risk assessments, monitoring schedules not being in place at certain sites and works highlighted by risk assessments not being completed.
1617-094 - Repairs & Maintenance - MMD - Mark Willcox/ Chris Ward/ Mike Sellers		2			2	0	1	0	1	0	Limited assurance	Two high risk exceptions were raised, one related to MMD not recording what preventative maintenance is carried out on its assets. The second was raised as MMD are not recording sufficient repairs data to identify assets past their useful economic life.

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1617-121 - Asset Register & Valuation - Housing & Property - Owen Buckwell		1	1		2	0	1	0	1	NAT	Limited assurance	One high risk has been raised in relation to information held on the Geographic Information System (GIS) not being up to date and not reflecting the current position of the assets eg leased, sold or owned.
1617-122 - Milton Park Primary - External		3	2		5	2	1	1	0	1	Limited assurance	The full audit has resulted in 3 high risk and 2 medium risk exceptions. The high risk exceptions relate to evidence of Governing Body involvement and approval of SFVS, non declaration of pecuniary interest for the Head teacher and weak inventory controls.
1617-091 MMD - Quay Operations - Warehousing - MMD - Mark Willcox/ Chris Ward/ Mike Sellers					0	NAT	NAT	1	1	1	Limited assurance	Three high risk exceptions have been raised relating to lack of recording of financial claims against MMD, orders being packaged not being signed off, no formal documented process for the order that vehicles are loaded.
1617 - 058 - Performance Management - Human Resources, Legal & Performance - Jon Bell		1	1			2	NAT	NAT	NAT	0	Limited assurance	2 high risk exceptions raised. One related to a lack of performance reports submitted from 18% (2) Directorates in the 3 quarters of 2016/17. The second relates to performance management format not directly linking to the Councils overall objectives while also not having executive ownership.
Page 5												

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1617-081 - Printing Shared Service - Community & Communication - Lou Wilders		1			1	0	1	0	0	NAT	Reasonable Assurance	One high risk exception was raised as testing found that the quarterly reviews of jobs were not being undertaken and therefore the Authority was not able to evidence value for money was being achieved.
1617-085 Port IS - Access Controls - Port - Mike Sellers			2		2	0	NAT	1	1	0	Reasonable Assurance	Two medium risks were highlighted as a result of this review. One relates to disabling of user accounts long after employees had left the organisation, in addition to a lack of formalised processes surrounding the disablement of 'super-user' or administrator accesses when they leave. The other exception relates to some staff not receiving adequate IT/IS training and guidance as part of their formal induction upon starting employment.
1617-086 - Pilotage - Port - Mike Sellers		1			1	NAT	1	0	0	NAT	Reasonable Assurance	One high-risk exception was raised as there had been no formal key performance indicator monitoring for the port's pilotage contract with ABP since February 2016, which is contrary to section 4 of the Contract Management Rules.
1617-060 - Solicitors fees & Court Costs - Human Resources, Legal & Performance - Jon Bell		1	1		2	NAT	NAT	NAT	2	NAT	Reasonable Assurance	One high risk exception was raised as a result of this review. The high risk exception related to purchase orders not being raised in advance of invoices being received.
1617-069 - Rents & Housing Hardship Fund - Housing & Property - Owen Buckwell			1		1	NAT	0	NAT	1	0	Reasonable Assurance	One medium risk exception has been raised in relation to action taken to address rent arrears on two customer accounts.
1617-035 - Housing & Council Tax Benefits - Community & Communication - Lou Wilders		1			1	0	0	NAT	1	NAT	Reasonable Assurance	1 high risk exception was raised as testing found that in 2 of 12 instances where entitlement to Housing Benefit was found to be incorrect the corrective action had not been taken.
1617-052 - E-Business - Finance & Information Service - Chris Ward			3		3	3	NAT	NAT	0	NAT	Reasonable Assurance	Three medium risk exceptions were identified during the audit. The first exception highlighted weak governance surrounding EBS change controls.

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1617-009 - Independent Reviewing & Child Protection - Children's Social Care - Alison Jeffery			3		3	0	2	NAT	1	NAT	Reasonable Assurance	Three medium risk exceptions were raised as a result of the review of the dispute resolution process. These all related to insufficient recording practices of whether disputes have been resolved within the Client Case Management system and if they were closed off in a timely manner. The second related to change controls not being compliant with procedures to help ensure the system's integrity is maintained. The last exception highlighted weak access management controls.
1617-106 - Stamshaw Infants - External					0	0	0	0	0	0	Assurance	
1617-073 - Property Design - Housing & Property - Owen Buckwell					0	0	0	NAT	NAT	NAT	Assurance	
1617-105 - Meon Junior - External		1			1	0	1	0	0	0	Assurance	One high risk exception was raised as a result of testing in relation to evidence of Hirers Public Liability Insurance. However, a copy of the Insurance document was provided at the exit meeting.
1617-082 - MFD Canon Contract - Finance & Information Service - Chris Ward				1	1	0	0	1	0	NAT	Assurance	