

Appendix A1 -Results from 2016/17 & 2017/18 Municipal Years (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
1617-070 - Resident Development - Housing & Property - James Hill - 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
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 - 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
PCC1718-057- Harbour School- External	0	13	No Assurance	Weak financial management within the school	15 high and 4 medium risk exceptions were raised as part of this audit. A no assurance opinion was reached as a result of an apparent lack of an effective financial framework across the Harbour sites which has resulted in weak operational controls.	2017/18 Audit Plan		Actions have been agreed with the Head Teacher. These will be followed up as part of the 2017/18 Audit Plan
PCC1718-058 - Mayfield - External	0	10	No Assurance	Weak financial management within the school	10 high and 1 medium risk exceptions were raised relating to weakness in operational controls for; income, petty cash, purchase cards, inventory, unofficial and PTA funds and no school CCTV policy.	2017/18 Audit Plan		Actions have been agreed with the Head teacher. These will be followed up as part of the 2017/18 Audit Plan
PCC1718 - 073 - SIM card inventory & stock control - Regeneration - Tristan Samuels	0	6	No Assurance	Weak controls over inventory and stock	Six high risk exceptions have been raised as a result of this review. These were in relation to incomplete inventory records, access controls for the safe, active SIM cards awaiting cancellation, no evidence to support transfer of stock between teams, no processes for the ordering or disposing of stock and whether activation levels for the cards were appropriate.	2017/18 Audit Plan		Actions have been agreed with the previous Director. These will be followed up as part of the 2017/18 Audit Plan

PCC1718 - 073 - SIM card inventory & stock control - Regeneration - Tristan Samuels	0	4	No Assurance	Weak controls on data sharing increase risk of data breaches	this review. These relate to mandatory staff training not being completed by all staff, a lack of a comprehensive list of data sharing agreements, inconsistencies in the content of identified data sharing agreements and agreements not including required information as	2018/19 Audit Plan		Actions have been agreed with the Director. These will be followed up as part of the 2018/19 Audit Plan
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