

APPENDIX A2 - Audits Completed Since The Last Meeting (29th September 2017)

Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Achievement of organisation's strategic objectives	Compliance	Safeguarding of Assets	Effectiveness of Operations	Reliability & Integrity	Audit Assurance	Summary
PCC1718-007 Children Social Care - Care Order Allowances	0	0	1	0	1	NAT	1			NAT	Reasonable Assurance	One medium risk exception has been raised as a result of testing confirming only 11% of carers been made aware of conditions of the financial support and completed an annual review. Further testing highlighted that insufficient evidence had been collected during 88% of the assessments reviewed.
PCC1718-012 City Development & Culture - Merchandise, Stock, Retail	0	2	0	0	2				2	NAT	Limited Assurance	Two high risk exceptions arose relating to the accuracy of the stock records and the reconciliation process. The second high risk relates to gaps in the management trail for items subject to refunds or wastage.
PCC1718-015 Community & Communication - Information Governance Data Sharing	0	5	0	0	5	3	NAT	NAT	2	NAT	No Assurance	Covered in the main body of the report
PCC1718-016 Community & Communication - City Helpdesk	0	2	0	0	2	1	1	NAT	NAT		Limited Assurance	Two high risk exceptions have been raised during this audit. The first relates to staff training as testing identified that not all staff had completed the training relevant to the role. The second high risk arose as there is no monitoring conducted on the multiple IT systems accessed by helpdesk staff.
PCC1718-019 Community & Communication - Council Tax and NNDR	0	0	3	0	3	NAT	2	NAT	1	NAT	Reasonable Assurance	Three medium risk exceptions arose during this audit. These relate to errors noted in the application and review of applied discounts, an error regarding the application of a reoccupation relief and the final exception relates to a lack of account restrictions applied to accounts which have been highlighted as having a potential conflict of interest issue.

PCC1718-021 Finance & Information Service - Accounts Payable	0	3	3	0	6	1	2	1	1	1	Limited Assurance	Three high and three medium risk exceptions have been raised as a result of audit testing. The high risk exceptions relate to purchase orders being raised retrospectively, a gap in control regarding the updating of supplier master data and a risk that CHAPs payments could be duplicated. The medium risks relate to the control of EBS user accounts relating to Accounts payable, relevant staff not completing all the required training and the 39% of payments were made early or late.
PCC1718-022 Finance & Information Service - Accounts receivable	0	1	1	0	2	NAT		1	1	NAT	Limited Assurance	One high and one medium risk exceptions arose in this audit. The high risk relates to the authorisation process for credit notes which is a recurring issue. The medium risk exception relates to E business suite user accounts remaining open after the employee has left the Authority.
PCC1718-024 Finance & Information Service - Payroll/ Pension	0	2	1	0	3	NAT	1	2		NAT	Limited Assurance	Two high-risk exceptions have been raised in relation to the management of the Apprenticeship Levy funds, and the detail within employee overpayment records. One medium-risk exception has been raised in relation to the process governing the assessment of contractors for IR35 purposes
PCC1718-033 HR Legal and Performance - Strategic Project Management	0	2	0		2	1	NAT	1		NAT	Limited Assurance	Two high risk exceptions were raised. One was relating to project management guidelines being out of date and not reflecting current practices. The second high risk has been raised relating to the monitoring of project expenditure
PCC1718-036 Housing & Property - Parking Space & Garage Management	0	4	1	0	5	NAT	2	NAT	2	1	Limited Assurance	4 high risk and one medium risk exceptions arose. The high risks relate to inconsistent debt recovery process across the Housing Offices, a lack of evidence obtained regarding the qualifying criteria for a garage or parking space, incorrect balances being recorded on monitoring spreadsheets and a lack of delegation regarding the ability of offer discounts. The medium risk related to a lack of evidence regarding signed license agreements.
PCC1718-037 Housing & Property - Sheltered Housing	0	3	3	0	6	2	2	2	NAT	NAT	Limited Assurance	Three high risk and three medium risk exceptions arose during the audit. The high risks relate to not all staff having sighted and signed the income handling policy, staff not having completed the required financial rules training and gaps in controls regarding income and banking processes

PCC1718-059 School - Northern Parade	0	2	2	0	4		3	1		NAT	Limited Assurance	Two high risk and two medium risk exceptions arose during the audit. The high risk relate to an overpayment of overtime and a lack of evidence regarding public indemnity insurance for a let at the school. The medium risk relate to weaknesses in controls regarding the inventory and staff claiming personal reward points on PCC purchase card transactions.
PCC1718-070 School - SLEP Risk Management	0	2	1	0	3	NAT	NAT	NAT	3	NAT	Reasonable Assurance	Two high risk and one medium risk exceptions arose in this audit. The high risk exceptions relate to PCC and the LEP not having an overarching risk statement and the second relates to a weakness regarding the embeddedness of risk management. The medium risk relates to a lack of evidence regarding the monitoring of identified risks
PCC1718-074 School - Meredith Infant School	0	1	0	0	1			1			Limited Assurance	One high risk exception has been raised as the inventory does not contain sufficient detail needed as per Financial Rules
PCC1718-075 Adult Social Care - Write off of Charges	0	0	2	0	2	NAT	NAT	NAT	2	NAT	Reasonable Assurance	Two medium risk exceptions arose during the audit. They relate to a lack of client awareness regarding the charging/funding of care and the lack of evidence to confirm the clients have been notified of potential charges.
PCC1718-078 School - Wimborne Infant	0	2	1	0	3	1		1		1	Limited Assurance	Two high and one medium risk exceptions have arose in this audit. The high risk relate to an incomplete Governing body skills matrix and an absence of an audited statement of accounts for the schools unofficial fund. The medium risk relates to a weakness in the controls regarding the schools inventory.
PCC1718-025 Finance & Information Service - Treasury Management	0	0	0	0	0	NAT				NAT	Assurance	Overall, based on audit testing, Internal Audit can give assurance
PCC1718-047 PORT - Income Dues Condor	0	0	0	0	0	NAT	NAT	NAT		NAT	Assurance	Overall, based on audit testing, Internal Audit can give assurance
PCC1718-060 School - Wimborne Junior	0	0	0	0	0					NAT	Assurance	Overall, based on audit testing, Internal Audit can give assurance on the effectiveness of financial management controls at Wimborne Junior School