

Service	Function	Exceptions					Assurance						Actions agreed	Summary of areas where no assurance can be given
		Auditor/ Progress	Critical	High	Medium	Low	Internal Control Environment	Monitoring and evaluation	Reliability and Integrity	Effectiveness of ops	Safeguarding of assets	Compliance with Laws, Regs, Rules, Procedures and contract conditions		
Adult Social Care	Contract/ Commissioning (inc Supporting People)	Final	0	2	1	0	Amber	Green		Green	Amber	Amber	✓	The review highlighted that CRB details had not been requested from one contractor (another local authority) and a breach of Financial Rules in relation to payments in advance.
	Domiciliary care	C/F												
	Self-directed support -individual budgets	Final	0	3	0	0	Green	Amber				Amber	✓	The review highlighted non compliance with the individual budget procedures and that the monitoring procedure is not operating effectively.
	Direct Payments	Final	0	6	0	0	Amber	Amber		Amber	Amber	Amber	✓	The review highlighted that procedures were out of date, issued with unverified expenditure from clients, recovery of misspent payments, verification of carers and monitoring of payments
	Help in the Home contract	Final	0	2	0	0	Amber	Green		Green	Green	Amber	✓	that the 3rd sector organisation did not have a strategy in place to mitigate reducing PCC funding. The contract had not been referred to Legal for review before being entered into as required by the Contract Procedure Rules.
	Carer's Service	Final	0	0	3	1	Green			Green		Amber	✓	The review highlighted improvements in the storage of documents held both manually and electronic
	Vanguard Centre	Final	0	4	0	0	Green					Amber	✓	The review highlighted non-compliance with the Financial Rules for purchase orders, cash handling and inventory
	Social Care complaints	Final	0	0	0	0	Green	Green		Green		Green	N/A	No exceptions raised.
Residential and day care	Final	0	10	0	0		Green		Amber	Amber	Amber	✓	The review highlighted non-compliance with the Financial Rules for income collection, purchase orders, petty cash & inventory.	
s75 Agreements	Removed													





	Section 17 Payments	Final	0	1	0	0	Green		Green		Green	Amber	✓	The review highlighted that receipts were not provided for all transactions, non-compliance with Financial Rules and that the client had not signed to acknowledge receipt of the money in all cases.
	Beechside	Final	0	1	0	0		Amber		Green	Green	Green	✓	The review highlighted that mandatory training had not been completed by all staff.
Assessment & Intervention	Family Support Team	Final	0	1	0	0	Green			Green		Amber	✓	The review highlighted non compliance with some aspects of the Children in Need Procedures.
	Cases in legal proceedings	Final	0	6	0	0	Amber	Amber		Red		Amber	✓	The review highlighted that there is no SLA with Legal Services, key documentation was not always being provided for Legal privilege meetings. Decisions made were not being actioned in a timely manner and the monitoring process was not effective. Staff have not received recent training on care proceedings
IYSS	Duke of Edinburgh Scheme	Final	0	3	0	0	Green	Green			Amber	Amber	✓	The review highlighted non-compliance with the Financial Rules for inventory, purchase orders and purchase cards
	Outdoor Education Centre	Final	0	2	0	1	Amber				Red	Amber	✓	The review highlighted non-compliance with the Financial Rules for inventory & purchase orders.
Follow ups	1. Support to Young People Leaving Care	Final	0	0	0	0						Amber	✓	Action relating to the signing of plans by young people was not fully implemented.
	2. Fostering Allowances	Final	0	0	0	0	Green				Amber		✓	Actions relating to Finance returns has not been completed.
	3. Pocket Money	Final	0	0	0	0	Green					Amber	✓	Actions relating to the paperwork for pocket money have not been completed.
	4. Foster Placements	Final	0	0	0	0				Green			N/A	All exceptions had been actioned
	5. Skye Close	Final	0	0	0	0	Green	Green				Green	N/A	All exceptions had been actioned
	6. Lightfoot Lawn	Final	0	0	0	0		Amber				Green	✓	Actions relating to the mini-bus & MIDAS training were not fully actioned.

Cross-cutting across Children's Services/ other orgs	Transfer of cases between teams	Final	0	4	0	0	Amber	Amber		Amber			✓	The review highlighted a lack of awareness of the procedures and missing documentation from case files.
General	Supervised contact –Roberts Centre.	Final	0	1	0	0	Green	Green		Amber	Green	Green	✓	The review highlighted incorrect calculations on invoices
Education	Springfield - Full School Audit	Final	0	4	1	0	Green	Green	Green	Green	Green	Amber	✓	The review highlighted non-compliance with the Financial Rules for Mini buses and non-compliance with the Scheme for Financing Schools in relation to submitting unofficial fund certificates and meeting the deadline for submission of the revised budget.
	City Girls - Full School Audit	Final	0	11	1	0	Green	Amber	Amber	Green	Amber	Amber	✓	The review highlighted non-compliance with Financial Rules for income, petty cash, purchase cards, minibus and inventory
	Supply Teachers	Final	0	0	0	0	Green	Green				Green	N/A	No exceptions raised.
	VAT	Final	0	2	0	0	Amber			Green		Amber	✓	The review highlighted instances where VAT was not applied correctly.
	IT	Final	0	2	1	0	Amber	Green	Amber			Amber	✓	The review highlighted exceptions in relation to web filtering and login in accounts for ex-employees.
	Safeguarding	Final	0	0	0	0	Green	Green				Green	N/A	No exceptions raised.
	Special Educational Needs (SEN)	Removed												
	Resilience	Final	0	2	0	0	Red			Red		Green	✓	Testing highlighted that 56% of the schools sampled did not have an adequate resilience plan in place
	Contracts with special schools placed outside of city	C/F												
	Transport budget	Final	1	0	0	0	Red	Green	Green		Green		✓	The audit gave no assurance in relation to the work to reduce the forecast budget overspend
Audit and Performance Improvement	Corporate Programme management - Project Management Reviews	C/F												
	Carbon Reduction Programme	Final	0	0	0	0	Green			Green			N/A	No exceptions raised.
	Settling claims	Final	0	0	0	0				Green			✓	External review - no areas of concern raised.
	Corporate Contracts	Final	0	1	0	0	Green	Amber				Amber	✓	The review highlighted that there is no monitoring of purchase card transactions in relation to compliance with corporate contracts
	Transformation	Final	0	0	0	0				Green			N/A	No exceptions raised

<b>Planning</b>	Planning and Building control	Final	1	4	1	3	Amber	Red			Amber	Amber	✓	The audit highlighted improvements required to procedures, income collection, mandatory training had not been completed along with PDRs.	
	CIL Community Infrastructure Levy	Removed													
<b>Community Housing and Regeneration</b>	Community Funerals	Final	0	3	3	0	Red	Amber		Green	Amber	Amber	✓	The review highlighted improvements required to the policy, storage of items, compliance with the policy and succession planning.	
	Citizens Advice Bureau - Partner Portal	Final	0	1	0	0						Amber	✓	The review highlighted non-compliance with the agreement in relation to record keeping.	
<b>Traffic and Environment</b>	Parking - Closure of front desk	Removed													
	Parking - Debt collection	Final	0	0	1	1	Amber				Amber		✓	The review highlighted a lack of formal delegation for write offs.	
	Parking - Cash collection contracts	Draft													
	COLAS PFI	Remove													
	Integrated Transport Unit	Final	0	0	0	0	Advice to project only								
	BIFFA Waste	Final	0	0	0	0		Green	Green			Green	N/A	No exceptions raised	
	Sea Defences	Final	0	1	0	0	Green	Green			Amber	Green	No	The review highlighted that there was no client monitoring officer in post. No response was received from management	
<b>Culture</b>	Libraries - RFID	Final	0	2	1	1	Amber	Green	Green		Amber	Green	✓	The review highlighted that the business continuity plan had not been tested and insurance for stock.	
	Pyramids	Final					See report to Full Council								
	Corporate Funding allocations	Remove													
Follow ups	1. Museums	Final	0	0	0	0		Amber				Amber	✓	Actions relating to inventory and paperwork are not fully complete	
<b>IS</b>	Home and remote working	Final	0	0	1	1	Green				Green	Amber	✓		
	Disposal of equipment	Final	0	3	0	0	Amber				Red	Green	✓	The review highlighted that the redeployment inventory was not accurate and the management trail for disposal	
	Applications - Northgate	Final	0	0	0	0	Green	Green	Green		Green		N/A	No exceptions raised	
	Physical security	Final	0	4	0	0	Green	Green			Amber	Red	✓	The review highlighted improvements required to physical access controls.	
	Network Management (was change control)	Final	0	2	0	0	Green				Amber	Amber	✓	The review highlighted improvements to administrator accounts and password expiry	

	EMS		0	0	1	0		Amber	Green	Green	Green		✓	The review highlighted that administrator passwords were not set to expire
	Swift	Draft												
Follow ups	1. Archiving/ back ups	Final	0	0	0	0		Amber				Amber	✓	Actions relating to storage and retention of data are not yet completed.
	2. Scala	Final	0	0	0	0		Amber			Green		✓	Action relating to the storage of backups has not yet been completed.
<b>Finance</b>	Main Accounting	Final	0	0	2	0	Green	Amber	Green	Amber		Green	✓	The review highlighted that 2 suspense account balances had not been cleared on an annual basis.
	Accounts Payable	Final	0	3	0	0	Green	Amber	Green	Amber	Green	Amber	✓	The review highlighted non compliance with Financial Rules for Purchase Orders, payment terms of invoices and use of purchase cards
	Accounts Receivable	Final	1	2	1	0	Amber	Amber		Red	Green	Green	✓	The review highlighted that a sample of credit notes were not properly authorised, suspense account balance not cleared and that the credit management policy had not been updated.
	Cash Collection	Final	0	7	1	0	Amber	Amber	Amber		Amber	Amber	✓	The review highlighted that there was no record of counterfeit notes, cash handling instructions had not been signed by all staff, panic alarm testing not completed, breach of insurance requirements and non-compliance with the anti-money laundering policy.
	Payroll	Final	0	3	0	0	Amber	Amber	Green	Green	Green	Green	✓	The review highlighted that contracts were not in place for all external groups, non-compliance with Honorarium policy and the improvements to the evidence for Honorarium and market supplements.
	Petty cash	Final	0	2	1	0	Green	Amber		Green		Amber	✓	The review highlighted non-compliance with the Financial Rules in relation to reconciliations and transaction limits.
	Treasury Management	Final	0	0	0	0		Green			Green	Green	N/A	No exceptions were raised





	Recruitment and Vetting	Final	0	1	0	0	Green	Green		Amber		Green	✓	The review highlighted that mandatory training is not being completed by all staff.
	Review HR files						Green		Amber		Amber	Red	✓	The review highlighted that right to work in the UK could not be evidenced for a sample of employees, inconsistencies in how documents are stored and version control, retention of records and access to electronic records.
			0	4	0	0	Green		Amber		Amber	Red		
<b>Corporate</b>	Social Enterprises	Final	0	0	0	0	Watching brief only, assess when cases develop							
	Policies	Final	0	0	0	0	Advice to PolicyHub Board only							
	Safeguarding						Green	Red				Amber	✓	The review highlighted that for some of the volunteers tested adequate safeguarding checks could not be evidenced.
	Security Reviews	Final	0	2	0	0	Green	Amber				Amber	✓	The review highlighted non-compliance with the Clear Desk, Clear Screen Policy
	Mobile Phones						Amber	Amber		Amber	Amber	Green	✓	The review highlighted incomplete application forms, non-compliance with Financial Rules for inventory, payment for personal calls and phones bought outside the corporate contract.
		Final	0	5	0	0	Amber	Amber		Amber	Amber	Green		
Follow-up	Inventories													
	Compliance checks with Fin Rules	Final	0	1	0	0						Red	N/A	This was a report for the S151 Officer to summarise all of the testing of Financial Rules from the 2012/13 Audit Plan.
	Local code checks											Amber	N/A	This review highlighted that internal control questionnaires were not completed by all services and that not all staff had completed mandatory training & PDRs
		Final	0	4	0	0						Amber		
Projects	Tipner	C/F												
	Northern Quarter	C/F												
	Grants	Final	0	0	1	0	Green	Green			Amber	Green	✓	The review highlighted that grants were paid outside of the timescales.
	Risk assessments for Health and Safety, Fire, Continuity etc	Removed												
	Prosecution Policy													
<b>Port</b>	Income Dues	Final	0	0	0	0	Green	Green	Green	Green	Green	Green	N/A	No exceptions raised
	Contract management	Final	0	0	0	0	Green	Green	Green			Green	N/A	No exceptions raised
	Port email system						Green	Amber	Green		Green	Amber	✓	The review highlighted that reporting of non-work related email could be improved and archiving of emails
		Final	0	0	2	0	Green	Amber	Green		Green	Amber		

External	Langstone Harbour Board	Final	0	0	0	0	Completed					Completed and report issued to the board	
	MMD Accounts Payable	Draft	1	2	2	0							
	MMD Accounts Receivable	Draft	1	4	3	1							
	MMD Assets						Green	Green		Amber	Green	Green	The review highlighted that leased equipment usage was not be monitored and van usage was not being recorded.
		Final	0	2	0	0						✓	
	MMD Payroll	Draft	1	7	2	0							
	MMD Transport	Draft											
			8	184	35	12							