

Areas of Non-Compliance (reports received as at 30.05.2013)

Service	Function	Financial Rules	Laws/Legislation	Contract Rules	PCC Procedures	Mandatory Training	Other
Adult Social Care	Contract/ Commissioning	Breach of Financial Rule G40 Purchase Orders	CRB checking		Lack of PCC Policy and Procedures		
	Self-directed support - individual budgets				Non compliance with procedures		
	Direct Payments				Out of date procedures, including chasing of confirmation of client expenditure, surplus balances and lack of routine checks on clients carers		
	Help in the Home contract			Breach of contract rule 2.7 'all contract terms and conditions for matters over £100,00 in value shall be referred to the Head of Legal for approval.			No financial strategy or plan
	Carer's Service		Potential breach of data protection in relation to accessing information.		Non compliance with IS procedures and Cash Handling Instructions		
	Vanguard Centre	Breach of Financial Rule G40(k) Purchase Orders and G25 Inventory			Non compliance with Cash Handling Instructions		
	Residential and day care	Breach of Financial Rule G40(k) Purchase Orders, G36(g) Petty Cash, G25(e) Inventory, G44(l) Income Banking Unidentified Cash and Write offs			Non compliance with Cash Handling Instructions	No compliance with Financial Rules training	
	5. Edinburgh House	Breach of Financial Rule G25 Inventory			Non compliance with Cash Handling Instructions		

Adult Social Care – Finance Team	Client Affairs				Lack of procedures for client property searches		
	Deferred payments scheme				Lack of procedures for property valuation		
	Financial Assessments				Lack of PCC procedures		
	Area Offices (Chaucer House finance team)	Breach of Financial Rule G40 Purchase Orders				Lack of Financial Rules training	
Housing Management	Housing Maintenance Contracts						
	ASBO's		Data Protection Act 1998		Non compliance with procedures		
	Homelessness		Breach of Homelessness Order Act 2003				
Customer Community and Democratic Services	2. Coffee Shops (The View and Southsea)						Coffee shops will continue to be monitored as part of budgetary control processes
Revenues & Benefits	Council Tax and NNDR		Data Protection Act		Lack of procedures for writing off debt		
	Counter Fraud		Breach of Regulation of Investigatory Powers Act 2000		Non compliance with PCC Counter Fraud Procedures		
	Debt recovery					Non compliance with Financial Rule Training and Anti Fraud Bribery and Corruption Training	
Children's Social Care & Safeguarding	Residential Homes & family centres	Breach of Financial Rule G36 (g) and G35 (e) Petty Cash, G25 Inventory	MIDAS		Non compliance with cash handling procedures, insurance procedures,	No compliance with Financial Rules training	
	Access to Resources – compliance with new procedures (Non compliance with PCC procedures		
	Section 17 Payments	Breach of Financial Rule G36 Petty Cash expenditure					

	Beechside					Non compliance in relation to Anti-fraud bribery and corruption trading, info gov training and health and safety training	
Assessment & Intervention	Family Support Team				Non compliance with PCC Procedures		
	Cases in legal proceedings				Non compliance with PCC Procedures		
IYSS	Duke of Edinburgh Scheme	Breach of Financial Rule G40 (k) Purchase Orders and G25 (c&d) Inventory			Purchase card procedures		
	Outdoor Education Centre	Breach of Financial Rule G25 Inventory and G40 Purchase Orders					
Follow ups	3. Pocket Money				Non compliance with PCC Procedures		
	5. Skye Close				Non compliance with Cash Handling instructions		
	6. Lightfoot Lawn		MIDAS		PCC Insurance policy & PCC Health and Safety Policy		
Cross-cutting across Children's Services/ other orgs	Transfer of cases between teams				Non compliance with PCC Procedures		
General	Supervised contact –Roberts Centre.						Error in the formula used for calculation of invoices
Education	Springfield - Full School Audit	Breach of Financial Rule G50 (b Charges and Fees)	Insurance requirement for MIDAS training and HMRC VAT		PCC Insurance policy & PCC Health and Safety Policy	Non compliance with PCC scheme for financing schools	
	City Girls - Full School Audit	Breach of Financial Rule G35 Petty Cash, G25 Inventory and G38 Purchase Cards	MIDAS		Non compliance with Cash Handling Instructions, PCC Insurance Policy and PCC Health and Safety		

	VAT		HMRC VAT Regulations				
	IT						Security risk as PCC Corporate network could be accessed by individuals that no longer worked for the council
	Resilience		Children's Act 2004		PCC Health and Safety		
	Transport budget						Budget overspend
Audit and Performance Improvement	Carbon Reduction Programme						
	Corporate Contracts	Breach of Financial Rule G40 (i) corporate contract not being used					
Planning	Planning and Building control				Lack of up to date procedures for planning and building control	Non compliance in relation to Financial Rules training, Anti-fraud bribery and corruption training, info gov training and equality and diversity training. Lack of PDRs.	
Community Housing and Regeneration	Community Funerals				Lack of procedures for dealing with large amounts of cash, non compliance with the property searches procedures,		
	Data Protection and data handling - Trading Standards		Data Protection Act 1988, Enterprise Act 2002				
Traffic and Environment	Parking - Debt collection				Lack of formal delegation of duties, lack of effective debt chasing		
	Sea Defences		Breach of Flood and Water Management Act 2000				

Culture	Libraries - RFID						Lack of replacement plan for hardware or software. Potential ineffective use of resources. Insurance risk as the value of the books is unknown
	Museums	Breach of Financial Rule G25 Inventory					
IS	Home and remote working						Staff given WRAP access without indication if WRAP policy had been read. Slow connection to the network
	Disposal of equipment	Breach of Financial Rule G25 inventory			Out of date policy		
	EMS				Non compliance with PCC's ICT Access Policy		
Follow ups	1. Archiving/ back ups		Data protection Act 1998				
Finance	Accounts Payable	Breach of Financial Rules G40(k) and (q)Purchase Orders,					Purchase cards and Purchase Orders being used for the same suppliers, not cost or time effective
	Accounts Receivable	Breach of Financial Rules G47 suspense account					Lack of targets for sundry debt collection. Lack of monitoring of credit notes raised.
	Cash Collection				Non compliance with Cash Handling Instructions, PCC Anti Money Laundering Policy and PCC Insurance Requirements		

	Payroll				Lack of framework for external payroll, lack of PCC procedures for honorarium payments in the HR policy		
	Petty cash	Breach of Financial Rule G37, records of petty cash accounts were not up to date, G36 inappropriate use of petty cash			Breach of Internal Control Framework section E35e		
	Debt recovery				Breach of/ Lack of PCC Procedures	Non compliance with training requirement for Financial Rules, Info Gov, Equality and Diversity and Anti fraud and corruption	
Legal, Licensing & Registrars	Legal Budgetary control						Financial risk to the authority due to employment of Locums. Projected overspend.
Asset Management	Legionella management				Lack of policy for the authority		No definitive list of Authority policies that could be effected by Legionella. Lack of evidence of checks undertaken,
	Disposal of confidential waste		Data Protection Act 1988		Breach of PCC Confidential Waste Procedures		
	Modern Records Service		Data Protection Act 1988		Non compliance with PCC code of Conduct		
HR	Conduct and ethical behaviour				Breach of PCC PDR Policy, PCC Code of Conduct Policy	Non compliance with anti fraud, bribery and corruption training	
	Recruitment and Vetting					Lack of mandatory training	

	Review HR files		Immigration, Asylum & Nationality Act 2006 - no evidence on some files to work in the UK. Data Protection Act 1998, principle 5 and 7		Non compliance with PCC procedures		
Corporate	Safeguarding		Children's Act 2004 and safeguarding Vulnerable Groups Act 2006		PCC Volunteering Good Practise Guide		
	Security Reviews	Breach of Financial Rule G19(h) Asset Security	Data protection act		PCC Clear Desk Policy		
	Mobile Phones	Breach of Financial Rule G25 Inventory	HMRC VAT Regulations		Non compliance with PCC procedures		
	Compliance checks with Fin Rules	Breach of Financial Rule G10, VAT					
	Local code checks					PDRs not completed to capture current mandatory training requirements	
	Grants				Non compliance with PCC procedures		
Port	Port email system						Personal emails being received on work email accounts. Archiving email policy currently being implemented