

Service	Function	Exceptions				Assurance					Actions agreed	Summary of areas where no assurance can be given
		Critical	High	Medium	Low	Internal Control Environment	Compliance with Laws, Regs, Rules, Procedures and contract conditions	Safeguarding of assets	Effectiveness of ops	Reliability and Integrity		
Finance- Chris Ward	Income Handling Project	0	0	1	0	GREEN	GREEN			AMBER	✓	Testing highlighted that the PIMS project manager is not provided with up to date budgetary information on the project.
	Capital Accounting	0	0	0	0	GREEN	GREEN		GREEN	GREEN	N/A	No exceptions raised
	Cash Collection	0	5	0	0	AMBER	AMBER	AMBER		AMBER	✓	Testing highlighted not all staff in the main cash complex had signed the cash handling instructions, floats are not randomly spot checked, lack of separation of duties when checking money and at Portsmouth Dog Kennels the spare keys to the safe were held in it
	Banking	0	1	1	0	GREEN	AMBER	GREEN	AMBER	GREEN	✓	Testing highlighted that non compliance with financial rules in relation to account reconciliations. Testing also evidence that PCC do not have a current contract directly with G4S, this is being managed through the Hampshire contract
	Petty Cash/Imprest Accounts	0	5	1	0		AMBER	GREEN	AMBER		✓	Testing highlighted that the list of petty cash/imprest accounts was not up to date, not all claims had sufficient evidence to support the payment, reconciliations had not always been carried out one monthly basis, not all claims were supported by a VAT receipt. Follow up testing evidenced that management checks had only just commenced on the main cash complex.
	Controlled Stationery	0	1	0	0	GREEN	GREEN	GREEN	AMBER		✓	Non compliance with procedures for the chasing of receipt memos to ensure stationery has been received
Corporate Governance- Michael Lawther/ Chris Ward/ Jon Bell	Corporate Governance arrangements	1	3	1	1	AMBER	AMBER	AMBER	AMBER	AMBER	✓	Testing identified breach of the DPA steps had not been taken to secure sensitive information, not all staff in Childrens Services were using the locked print function, correspondence sent out was not correctly addressed, Lack of information governance training amongst staff in Childrens Services, data is being held for longer than required. for FOI requested timescales are not being met

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Housing and Property Management- Owen Buckwell	Security		1			GREEN	GREEN	GREEN		AMBER	✓	Testing identified that there were 527 of ID swipe cards that had not been used in the last 3 months.
	Cleaning contract				1	GREEN	AMBER		GREEN		✓	Testing identified that on some passes held by the cleaners it was not possible to identify them.
	Sheltered Housing Service											Testing highlighted that the safe at one of the blocks was not compliant with insurance requirements, appointeeship funds did not reconcile and in some cases did not show a running balance, residents reviews of their support plans are not being recorded on their files, cash handling instructions had not been signed by staff, money was being held in a glass jar at one of the sheltered blocks and gifts and hospitality sheets are not being reviewed by management.
Corporate Assets Business and Standards- Alan Cufley	Pest Control		2	3	1	GREEN	AMBER			AMBER	✓	Testing highlighted that there was not a current up to date inventory in place for the equipment used by Pest Control Operatives.
Follow Ups	Welfare Burials	0	0	1	0	GREEN	GREEN	AMBER	GREEN		✓	Follow up testing identified succession planning to be implements by January 2014 and items held in the store cupboard relating to old cases to be destroyed.
Adult Social Care- Rob Watt	Commissioned Services		1	0	0	GREEN	GREEN	GREEN		AMBER	✓	Testing identified that 33% of the sample were reviewed outside of the 12 monthly review cycle.
	Residential and Day Centres self assessments	0	3	0	0	AMBER	AMBER	AMBER				Testing highlighted at one day centre there is no log of who has keys to the building, purchase orders are being raised after invoices are received and lack of control over amenity funds.
Follow Ups	Client Affairs	0	0	0	0	GREEN	GREEN				N/A	All exceptions closed
	Deferred Payments	0	0	0		Green					N/A	All exceptions closed
HR, Legal and Performance- Jon Bell	DBS checks					GREEN	GREEN		GREEN		N/A	No exceptions raised
	Land Charges	0	0	1	0	AMBER	GREEN	GREEN			✓	Testing highlighted that there are no written procedures for the administration of Land Charges.

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	Data Quality Checks	0	1	4	1	AMBER			AMBER	AMBER	✓	Testing highlighted that performance was not being monitored, cases were not being formally closed, no analysis of files is carried out to establish training needs, staff are not aware of the amount of work being outsourced, client feedback is not formally sought and the cost of external works can not be analysed in an efficient manner
	Purchase cards	2	1	0	0	AMBER	RED		RED		✓	Testing highlighted that the Purchase card policy was out of date. Testing evidenced breaches of the Purchase Card Policy and procedures, HMRC VAT regulations and Financial Rule G38
Education and strategic Commissioning- Di Mitchell	City Boys Secondary		5	2		AMBER	AMBER	AMBER	GREEN	GREEN	✓	No compliance with Schools Financial Value Standards, data protection, lack of income spot checks, non compliance with financial rules for purchase cards and inventory.
	St Pauls RC Primary		6			GREEN	AMBER	AMBER	GREEN	AMBER	✓	Non compliance with financial rules for income, purchase cards, inventory. Non compliance with the Scheme for Financing Schools in relation to voluntary funds
	Newbridge Junior		1	1		GREEN	AMBER	GREEN	GREEN	AMBER	✓	The review highlighted a lack of current IT policy inclusive of principle 7 from the Data Protection Act. Non compliance with the Scheme for Financing Schools in relation to voluntary and private funds.
	Mayfield Secondary		14	1		AMBER	AMBER	AMBER	GREEN	AMBER	✓	Non compliance with financial rules for petty cash, purchase cards, separation of duties in relation to income, purchase orders, quotations and inventory. Lack of MIDAS training and recording of odometers. Retention of CRB check against data protection act requirements. Non compliance with the Scheme for Financing Schools in relation to delegated spending limit and hire agreement forms
	College Park Infant					GREEN	GREEN	GREEN	GREEN	GREEN	✓	No exceptions raised.

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	Medina Primary		6	1		AMBER	AMBER	AMBER	GREEN	GREEN	✓	Non compliance with financial rules for petty cash, inventory, quotations and purchase cards. Lack of clarity in relation to budget monitoring and controls in relations to the odometer readings of the mini buses
	Moorings Way Infant		9	1		AMBER	AMBER	AMBER	GREEN	GREEN	✓	Testing evidenced that the chair of Governors is also the Chair of Finance, keys are not removed from site breaching insurance requirements, inappropriate use of petty cash, petty cash account had gone overdrawn, purchase card statements had not been reviewed by an appropriate officer, inventory is not in accordance with financial rules, pecuniary interests had not been registered, lack of quotes for work undertaken, incorrect budget approval and lack of public liability insurance on record for after school club coordinators.
	Charles Dickens		10	2	1	AMBER	AMBER	AMBER	AMBER	GREEN	✓	Testing evidenced non compliance with the SFVS, purchase orders were not being raised in advance of expenditure and the infants school account had not been closed, breach of data protection act principle 7 and DPA registration for the infants school ceased in Nov 13 and Juniors is due to cease in Dec 13, Breach of the PCC scheme of financing schools, petrol claims for mileage that cant be accounted for, breach of DBS code of practice, breach of financial rules in relation in inventory. No evidence that staff are aware of and have signed the whistleblowing policy and register of pecuniary interests is not kept up to date.
	Cumberland Infant	0	1	1	0	GREEN	AMBER	AMBER	GREEN	GREEN	✓	Testing evidenced that purchase card transaction logs were not being signed by an appropriate manager and that the inventory held electronically but not password protected and a reason for disposal of items was not given.

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	Fernhurst Junior	0	2	1	0	GREEN	AMBER	AMBER	GREEN	AMBER	✓	Testing highlighted access to cash in the school office during working hours was not restricted, disposal from the inventory were not being written off by the Head Teacher and no audit of the voluntary and private funds had been conducted.
	Court Lane Infant	0	2	0	1	GREEN	AMBER	AMBER	GREEN	AMBER	✓	Testing highlighted that serial numbers were no longer being recorded on the inventory sheets, there was no evidence of independent audit of the voluntary and private funds and access to cash in the school office during working hours was not restricted.
Children's Social Care and Safeguarding- Stephen Kitchman	Youth Offending Team											Testing identified that staff are not fully aware of National Standards timeframes, completion of asset assessments and contact being made is not always in compliance with National Standards timeframes, scoring of young people during assessments did not always clearly link to their risk of reoffending, intervention plan targets are not generally meeting SMART criteria and do not always link to the highest scoring risks and assessments and intervention targets are not always being reviewed in a timely manner
	National Policy for Community Orders (Recruitment of YOT Volunteers)	0	6	0	0	AMBER	AMBER		AMBER			Testing highlighted that the recruitment process had not been adhered to.
	Looked after children Issues Resolution Process	0	1	0	0	GREEN	AMBER	GREEN	GREEN		✓	Testing highlighted that not all notifications were being recorded in the same place.
	Kinship Policy		0	0	1	AMBER	GREEN		GREEN	GREEN	✓	Testing highlighted a lack of knowledge of the Friends and Family careers framework.
	Foster Placements and residential care self assessments	0	1	1	0	AMBER	AMBER		GREEN		✓	Testing highlighted at one of the units is no longer staffed 24/7, however there is no intruder alarm and not all staff had completed Information Governance training. Testing also highlighted at one unit there is only one signatory for the petty cash account.

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	HR Safer recruitment Childrens Services	0	3	0	0	AMBER	AMBER		GREEN		✓	Testing highlighted a lack of Safer Recruitment training, recruitment checks are not carried out
Follow Ups	Transfer of cases between teams	0	0	0	0	GREEN	GREEN		GREEN		✓	Testing evidenced that all previously raised exceptions have been implemented as agreed.
	PACT -Protection of Court Teams quality of paperwork	0	2	0	0	GREEN	GREEN	AMBER	GREEN		✓	Testing highlighted that legal documentation was still not being sent within the time frame, however changes have been made to the process which are now in place and training will be delivered in October 2013.
	Family Support Team	0	1	0	0		AMBER				✓	Follow up testing identified the team has been restructured however it was not possible to confirm if procedures are being complied with
	Family Support Team Second Follow Up	0	1	0	0		AMBER				✓	Second follow up testing identified that after the procedures were changed, there was no child in need plan for one case, one plan did not identify actions and planning meetings were not always within 4 weeks.
	EC Roberts Centre	0	1	0	0				AMBER		✓	Follow up testing highlighted that spot checks are not being recorded, it was therefore not possible to evidence that the previously agreed action had been implemented.
Customer, Community and Democratic Services- Louise Wilder	Registrars	0	1	0	0	AMBER	GREEN	GREEN	GREEN	GREEN	✓	Testing highlighted that staff had not completed mandatory training or signed the cash handling instructions
	Elections	0	0	0	0	GREEN	GREEN	GREEN	AMBER		✓	Testing highlighted that there was no consistence in payments made to schools for the use of the site as polling stations
City Development and Cultural Services - Stephen Baily	Mountbatten Centre Client Monitoring	0	1	0	0		GREEN	AMBER	GREEN		✓	Testing highlighted that the checks had not been undertaken to ensure that the correct value was being insured.
	Programme/ Project management	0	5	2	0	AMBER	AMBER	GREEN	GREEN		✓	Testing highlighted non compliance with Corporate Projects Methodology. i.e. no project assurance roles. Non compliance with

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HIDS, Community Safety and Licensing- Rachel Dalby	DBS check requirements and Automotive checks and right to work in the UK	0	0	0	0		GREEN				N/A	No exceptions raised
Follow Ups	ASBO	0	0	0	0		GREEN		GREEN		N/A	Testing evidenced that all previously raised exceptions have been implemented as agreed.
PORT	Camber letting- agent collecting Harbour dues	0	2	0	0	GREEN	AMBER		AMBER		✓	Testing highlighted weak controls on work carried out by the Managing agent at the Camber, the previous management checks had not been followed up to ensure agreed actions had been implemented. Non compliance with section 4 of the special conditions of the contract.
Public Health	Transfer of Staff	0	1	1	0	AMBER		AMBER		GREEN	✓	Testing identified that PCC payroll did not have the facility to pay mileage to PCT staff and non compliance with the filling of posts in receiving organisations policy.
	Statement of Grant Usage	0	0	3	0	GREEN	AMBER				✓	Testing highlighted that the grant return is not correct and is understated.
Revs and Bens- Ed Woodhouse	HB and CT Benefits	0	0	0	0	GREEN	GREEN				N/A	No exceptions raised
Transport and Environment- Simon Moon	Carbon Reduction programme	0	0	0	0	GREEN	GREEN			GREEN	N/A	No exceptions raised
	Colas- Clean City	0	0	0	0	GREEN	GREEN		GREEN		N/A	No exceptions raised
	Public Transport retender	0	0	0	0		GREEN				N/A	No exceptions raised
	Hire Cars	0	3	1	0	AMBER	GREEN	GREEN	AMBER		✓	The review highlighted lack of checks on driving licences and hire car request forms, a lack of system to record mileage, damage and fuel consumption. No requirement for a business need for the hire is required. Lack of separation of duties when confirming invoices.
	Fuel purchases	0	2	0	0		AMBER				✓	Testing highlights non retention of VAT receipts and lack of evidence and monitoring that the fuel purchased is proportionate to the business requirement
	Payments for staff parking and fines	0	0	0	0		GREEN				N/A	No exceptions raised
External	Spinnaker Tower	0	1	1	0	GREEN	AMBER		AMBER		✓	Testing highlighted lack of responsibility of debt and discrepancy of income collected due to promotional offers.
	Langstone	0	0	0	0	GREEN	GREEN	GREEN	GREEN	GREEN	N/A	No exceptions raised

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	MMD Transport	3	1	0	0	RED	RED		RED		✓	Testing highlighted that no insurance documents had been obtained for the sub-contractors. The risk of fraud had not been adequately mitigated and assets had not been protected.
	Secondary School	9	9	0	0	RED	RED	RED	RED	RED	In progress	The work carried out highlighted a complete failure by the School to maintain any effective internal control framework over governance, risk management and financial probity.
		15	124	33	7							