

Service	Function	Exceptions				Assurance					Actions agreed by Head of Service	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 Portsmouth Income Management System (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
	Treasury Management	0	0	1	0	GREEN	AMBER		GREEN		✓	Testing highlighted that not all members of the Treasury Management Group has completed the PCC declaration of interests.
	Aggregated Spend (Budgetary Control and Transparency Agenda)	0	2	0	0	GREEN	AMBER		AMBER		✓	Testing highlighted non compliance with the contract procedure rules where spends over £5,000 and a lack of monitoring reports from E-Business Suite (Oracle Finance System) undertaken in 13/14
	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. (3 exceptions relate to Finance & 2 relate to dog kennels - Transport)
	Banking	0	1	1	0	GREEN	AMBER	GREEN	AMBER	GREEN	✓	Testing highlighted that non compliance with financial rules in relation to account reconciliation's. Testing also evidence that PCC do not have a current contract directly with the security company G4S, this is being managed through the Hampshire contract.

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	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 on a 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
<b>Corporate Governance- Michael Lawther/ Chris Ward/ Jon Bell</b>	Corporate Governance arrangements	1	3	1	1	AMBER	AMBER	AMBER	AMBER	AMBER	✓	Testing identified breach of the Data Protection Act (DPA) steps had not been taken to secure sensitive information, not all staff in Children's Services were using the locked print function, correspondence sent out was not correctly addressed, Lack of information governance training amongst staff in Children's Services, data is being held for longer than required for. Freedom of Information (FOI) requested timescales are not being met
<b>Housing and Property Management- Owen Buckwell</b>	Security	0	1	0	0	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	0	0	0	1	GREEN	AMBER		GREEN		✓	Testing identified that on some passes held by the cleaners it was not possible to identify them.

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	Sheltered Housing Service	0	2	3	1	GREEN	AMBER		AMBER		✓	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.
	Sub letting prevention (Tenancy Fraud prevention)	0	2	1	0	GREEN		AMBER	AMBER		✓	Testing was undertaken on 15 properties in Portsea to identify any breaches of tenancy, it was found that 4 appears to be abandoned, 5 tenants were unavailable, 1 was thought to be sub-let and 5 tenants were correct. Testing also identified a breach of the subletting and non occupation procedural guidance and there did not appear to be a clear strategy for dealing with the findings.
<b>Corporate Assets Business and Standards- Alan Cufley</b>	Pest Control	0	0	1	0	GREEN	GREEN	AMBER	GREEN		✓	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	1	1	0	AMBER	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.

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Adult Social Care- Rob Watt	Appointeeships	0	4	0	0	GREEN	GREEN	AMBER	GREEN		✓	Testing identified that the GEN 13 form was not being double signed when issuing personal allowances, no receipt on file to support residents request for new clothes, lack of separation of duties as the same member of staff signs cheques and reconciles the account and lack of verification of bank details when setting up appointeeship accounts.
	Commissioned Services	0	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	0	Green					N/A	All exceptions closed
	Help in the Home Contract	0	1	0	0	Green	AMBER				✓	Follow up testing identified that although the Age UK financial strategy had been provided it was lacking information
HR, Legal and Performance- Jon Bell	Gifts and Hospitality		1	1		AMBER	AMBER		GREEN	GREEN	✓	Testing highlighted that the policy required reviewing and items over the gift limit were being accepted, as raised in the 2012/13 audit.
	Disclosure & Barring Service (DBS) checks	0	0	0	0	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.
	Data Quality checks-completeness of case information process/ Court case preparation/ Case performance monitoring	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

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	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, HM Revenue & Customs (HMRC) VAT regulations and Financial Rule G38
	Programme/ Project management	0	5	2	0	AMBER	AMBER	GREEN	GREEN		✓	Testing highlighted non compliance with Corporate Projects Methodology. 20 projects were registered at the time of audit, however 3 additional projects were identified, 2/20 recorded projects were no longer projects, only 7/20 had identified project assurance roles.
<b>Schools - Responsibility of the Governing Body</b>	City Boys Secondary	0	5	2	0	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	0	6	0	0	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	0	1	1	0	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.

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	Mayfield Secondary	0	14	1	0	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 Minibus Driver Awareness Scheme (MiDAS) training and recording of odometers. Retention of Disclosure & Barring Service (DBS) 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	0	0	0	0	GREEN	GREEN	GREEN	GREEN	GREEN	✓	No exceptions raised.
	Medina Primary	0	6	1	0	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	0	9	1	0	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.

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	Charles Dickens	0	10	2	1	AMBER	AMBER	AMBER	AMBER	GREEN	✓	Testing evidenced non compliance with the Schools Financial Values Standards (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 cannot be accounted for, breach of Disclosure & Barring Service (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 was held electronically but not password protected and a reason for disposal of items was not given.
	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.

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	Meon Junior	0	4	2	0	GREEN	AMBER	AMBER	GREEN	GREEN	✓	Testing identified a breach of the Data Protection Act as Disclosure & Barring Service (DBS) checks are being held in personnel files. There were no receipts for bank deposits as a "drop box" system was being used. The hire agreement for the hall does not reflect charges and agreed method of payment. Not all petty cash vouchers were not supported by receipts, purchase orders were not raised in advance and the inventory is to be sequentially numbered.
	Milton Park Primary	0	6	1	0	AMBER	AMBER	AMBER	GREEN	GREEN	✓	Testing identified that the Governing Body minutes did not evidence that the Governors were given a copy of the budgetary report and interests had not be registered, breaching the Scheme of Financing Schools. Petty cash had been used to pay a supplier, there wasn't any supporting evidence for quotes obtained, inventory items are not recorded correctly. The log sheets for the school mini bus did not hold sufficient information and a lack of Minibus Driver Awareness Scheme (MiDAS) certificates for staff that use the mini bus.
	Stamshaw Infant	0	4	1	0	AMBER	AMBER	GREEN	GREEN	GREEN	✓	Testing identified a conflict of interest as the chair of Governors is also the Chair of Finance, breach of Data Protection Act as Disclosure & Barring Service (DBS) checks are held on files, purchase orders were not raised in advise of expenditure, a payment exceeding the purchase card limit had been in 3 transactions and the inventory did not list reference numbers and there was no evidence of annual checks.



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Children's Social Care and Safeguarding- Stephen Kitchman	Targeted Youth Support 9-16 emerging needs	0	3	0	0	GREEN	GREEN		AMBER	AMBER	✓	Testing identified that assessments aware not always being completed in the 6 week agreed timeframe, outcome sheets are not always completed making it difficult to identify if the young person needs have been met and there was a significant lack of evidence to support the outcome being achieved. This may result in on-going needs not being met or a further referral to the team which will impact on resources.
	Youth Offending Team	0	6	0	0	AMBER	AMBER		AMBER			Testing identified that staff are not fully aware of the National Standards timeframes as completion of asset assessments and contact being made is not always in compliance, 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, assessments and intervention targets are not always being reviewed in a timely manner
	National Policy for Community Orders (Recruitment of YOT Volunteers)	0	1	0	0	GREEN	AMBER	GREEN	GREEN		✓	Testing highlighted that the recruitment process had not been adhered too,
	Looked after children Issues Resolution Process	0	0	0	1	GREEN	GREEN		GREEN		✓	Testing highlighted that not all notifications were being recorded in the same place.
	Kinship Policy	0	1	0	0	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 Children's Services	0	3	0	0	AMBER	AMBER		GREEN		✓	Testing highlighted a lack of Safer Recruitment training, recruitment checks are not carried out, documentation (interview notes) was not always retained and references were not always sought from appropriate parties (family members etc).
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.
<b>Customer, Community and Democratic Services- Louise Wilder</b>	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	1	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
<b>City Development and Cultural Services - Stephen Baily</b>	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.

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HIDS, Community Safety and Licensing- Rachel Dalby	Disclosure & Barring Service (DBS) check requirements and right to work in the UK	0	0	0	0		GREEN				N/A	No exceptions raised
Follow Ups	Anti-Social Behaviour Order (ASBO)	0	0	0	0		GREEN		GREEN		N/A	Testing evidenced that all previously raised exceptions have been implemented as agreed.
Information Services- Mel Burns	Bring your own device	0	0	0	0	GREEN	GREEN	GREEN		GREEN	N/A	No exceptions raised
Follow Ups	Physical Security	0	1	0	0	GREEN	AMBER		GREEN		✓	Follow up testing identified that equipment is still being moved into the new data centre.
	EMS (Education) Database - Now Capita One	0	0	0	0			GREEN	GREEN	GREEN	N/A	No exceptions raised
	Disposal of Equipment	0	2	0	0	GREEN	GREEN	AMBER	AMBER		✓	Follow up testing highlighted that there were more desktops recorded than held in the redeployment room. The process of updating the inventory has changed and is still being implemented.
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 Primary Care Trust (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	Housing Benefits and Council Tax Benefits	0	0	0	0	GREEN	GREEN				N/A	No exceptions raised
	National Non Domestic Rates & Council Tax	0	2	1	0	GREEN	GREEN		AMBER	GREEN	✓	Testing highlighted that the current tracing process does not contain guidance on after a credit search is completed, write off are not being monitored my management and Discretionary Rate Relief was not awarded inline with the policy
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

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	Flood and Water Management Act 2010	0	0	0	0		GREEN				N/A	No exceptions raised
	Public Transport tender	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
	Parking- resurfacing contract	0	0	1	0	GREEN	GREEN		AMBER		✓	Testing highlighted that planned works were not carried out within the timeframe stipulated.
	Local Strategic Transport Fund (LSTF) Grant 2012/2013	0	0	0	0	GREEN	GREEN				N/A	No exceptions raised
Follow Ups	Car Parking 3rd Party Cash Collection (Parking - cancelled Parking Charge Notices and appeals)	0	3	0	0	AMBER	GREEN	GREEN	AMBER		✓	Follow up testing identified that there is still not a full set of signed contact documentation. The Finance team are now supporting Parking Services ensuring the rates to the contacts are checked to their latest uplift and there is consistency.
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 Harbour Board	0	0	0	0	GREEN	GREEN	GREEN	GREEN	GREEN	N/A	No exceptions raised
	Mainland Market Deliveries (MMD) Audit 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.
	A 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.

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		15	159	43	7							