APPENDIX A

2014/15 Completed Full Audits

2014/15 Completed Full	Audits		1	ı	ı	Internal	Τ	1	1		1	
						Control		Effectiveness	Safeguarding	Reliability		
Audit Title	Cuitinal Diele	Ulah Diek	Medium Risk	Low Risk - Improvement	Total Exceptions		Compliance	of Operations	of Assets		Audit Assurance	Summary
Audit Title	Critical Risk	rigii Kisk	iviedium Kisk	Low Risk - Improvement	Total exceptions	Liiviioiiiileiit	Compliance	or operations	OI ASSELS	& integrity	Audit Assurance	Summary
Children's Social Care -												
Julian Wooster												
1415-006 CSC -	n	0	0	0			No areas	(NAT	NAT	Assurance	No exceptions were raised from this audit. It was found that the Corporate
Corporate Parenting	0	0				ď	tested (NAT)		INAT	INAT	Assurance	Parenting Strategy follows best practice as set out by the Local Government
corporate rarenting							tested (IVAT)					Association, clearly sets out the governance arrangements. Performance
												targets are monitored closely by the Corporate Parenting Board and Children's
												Trust Board and the targets take into account the views of Looked After
												Children.
1415-010 CSC -	1	3	1		5	1	2	2	NAT	NAT	No Assurance	
Private Foster Carers												One critical exception was raised in relation to Disclosure and Baring Service
												checks. Three high risk exceptions were raised which relate to non-compliance
												with PCC procedures, incomplete 'capacity to care assessments' and a lack of
												monthly supervision of private fostering cases
1415-013 CSC - Family			1		1	0	1	C	NAT	NAT	Limited Assurance	Testing has highlighted an improvement in compliance with procedures in
Support Children in												comparison to previous reviews in this area. One medium risk exception has
need												been raised as a result of testing in relation to the fact that there was no
												evidence that 3/10 Children in need Plans for the sample tested had been
												signed and copied to all concerned within 5 working days of the planning
												meeting.
1415-015 CSC - Social	0	0	0	0	0	0	0	(NAT	NAT	Assurance	No exceptions were raised from this audit. It was found that there is a clear
Work Matters												framework within which the project was managed and the programme board
												was given regular progress updates. The objectives of the project appear to
HR, Legal &												have been met.
Performance - Jon Bell												
renormance son ben												
1415-067 HLP - eBay		1	1	1	3	1	0	NAT	1	1	Limited Assurance	A high risk exception was raised as passwords for Paypal and eBay were found
Account												to be identical and weak in nature. Medium risk exception raised as whilst
												procedures are in place they are in need of expansion.
Intergrated												
Commissioning Unit -												
Preeti Sheth												
1415-089 ICU - Care		0	2	2	4	1	2	1	NAT	NAT	Limited Assurance	Two medium risk exceptions were raised, the first is in relation to a lack of
homes placements												communication between Social Workers/ Care Managers and Contract Officers
												prior to care home reviews. The second is in relation to a lack of evidence of
												checks of staff turnover and/or financial checks undertaken as part of the
												monitoring review process.
Transport 9			-									
Transport & Environment - Simon												
Moon			1									
1415-111 T&E -	0	0	0	0	0	0	0	NAT	NAT	. 0	Assurance	An audit of the Carbon Reduction Return for 2013/14 was undertaken before
Climate Change and					1	0		ives!	i west	U	Assarance	submission of the required figures to the Environment Agency. Assurance was
Sustainability			1									given on the accuracy of the return based on the arithmetical checking of the
Sastaniability			1									return and sample testing.
	l .	1	1	l .	1				l			return and sample testing.

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2014/15 Cont

2014/15 Cont												
External												
1415-119 EXT - Gatcombe Park Primary		4	2		6	1	1 3	1	0	1	Limited Assurance	The Full Audit resulted in four high risk exceptions relating to the petty cash account being overdrawn, an out of date internet policy, a failure to take up references for a member of staff and a failure of the Friends of Gatcombe Par to submit an audited statement of account within the expected timeframe. Two medium risk exceptions were also raised. Completion of the Schools Financial Value Standard (SFVS) statement for year ending March 2014 is in line with Internal Audit's judgment.
1415-121 EXT - Northern Parade Primary		1	1		2	(2	O	0	0	Limited Assurance	The Full Audit, highlighted one high risk exception in relation to non compliance with Cash Handling instructions and one medium risk exception was also raised. Completion of the Schools Financial Value Standard (SFVS) statement for year ending March 2014 is in line with Internal Audit's judgmen
1415-132 EXT - Meredith Infant		2	1		3	(1	С	1	1	Limited Assurance	The Full Audit resulted in two high risk exceptions relating to a failure of staf to sign the responsible internet use statement and a lack of internal control in relation to the inventory. One medium risk exception was also raised. Completion of the Schools Financial Value Standard (SFVS) statement for year ending March 2014 is in line with Internal Audit's judgment.
1415-133 EXT - St Judes Primary		6	2		8	1	7	C	O	0	Limited Assurance	The Full Audit, resulted in six high risk exceptions in relation to retention of DBS documentation, lack of / or out of date hire agreement forms, no signed cash handling instructions by finance staff, non compliance with quotation requirements, an incomplete register of pecuniary interest and a failure of th Friends of St Judes to submit an audited statement of account within the expected timeframe. Two medium risk exceptions were also raised. Completion of the Schools Financial Value Standard (SFVS) statement for year ending March 2014 is in line with Internal Audit's judgment.
1415-135 EXT - Devonshire Infant & Nursery	0	0	0	0	0	((C	0	0	Assurance	The Full Audit resulted in no exceptions being raised for any of the areas tested. Completion of the Schools Financial Value Standard (SFVS) statement for year ending March 2014 is in line with Internal Audit's judgment.
Grand Total	- 1	4.7	- 11	2	22		19					

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2013/14 Audits Previously Unreported

Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	ICE	CMP	E00	SOA	R&I	Audit Assurance	Summary
1314-021 Corporate - Consultation				:	1		0	0	1 NAT	NAT	Assurance	One low risk improvement note issued after testing found that only 2 of 6 consultations were documented on the Big List and the 2 on the list had not be completed fully. The Big List is used to record all consultations and their results.
1314-028 Housing Management - Legionella Management	1	3				1	0	3	0 NAT		1 No Assurance	1 critical risk raised because remedial action was not taken in response to risk assessments. 3 high risk exceptions were raised, one due to staff failing to follow legionella testing procedures, one due to a failure to correctly document actions during an outbreak and finally because some staff had not received essential training
1314-029 Housing Management - Asbestos Management		1				l	0	0 NAT	NAT		1 Limited Assurance	1 high risk exception raised as the management information in relation to asbestos removal was found to be inaccurate.
1314-042 Corporate Assets & Business Standards - Houses in Multiple Occupation		3			:	3	0 NAT		0	3 NAT	Limited Assurance	3 high risk exceptions raised, one as the numbering system for the allocation of licences could not be relied upon, aone because there are no reconcilliations carried out on income received has been banked and finally because the system in use does not allow for direct reporting of refunds and write offs
1314-089 - Customer, Community & Democratic Services - Building and Planning Fees	1	3	2	!	3		1	4	4	0 NAT	No Assurance	One new medium risk and one new low risk exception were highlighted. One critical risk relating to the review of the Building Control Surveyor's work, 3 high risk, one medium risk and one low risk exceptions previously raised in the 2012/13 audits were found to still be open and had not had their agreed actions completed.