

APPENDIX A

2014/15 Completed Full Audits between 1st April - 26th August

Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Effectiveness of Operations	Safeguarding of Assets	Reliability & Integrity	Audit Assurance	Summary	
Children's Social Care - Stephen Kitchman													
1415-006 CSC - Corporate Parenting	0	0	0	0	0	0	No areas tested (NAT)	0	NAT	NAT	Assurance	No exceptions were raised from this audit. It was found that the Corporate Parenting Strategy follows best practice as set out by the Local Government 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 - Private Foster Carers	1	3	1		5	1	2	2	NAT	NAT	No Assurance	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 Support Children in need			1		1	0	1	0	NAT	NAT	Limited Assurance	Testing has highlighted an improvement in compliance with procedures in comparison to previous reviews in this area. One medium risk exception has 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 Work Matters	0	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 framework within which the project was managed and the programme board was given regular progress updates. The objectives of the project appear to have been met.	
HR, Legal & Performance - Jon Bell													
1415-067 HLP - eBay Account		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 to be identical and weak in nature. Medium risk exception raised as whilst procedures are in place they are in need of expansion.	
Integrated Commissioning Unit - Preeti Sheth													
1415-089 ICU - Care homes placements		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 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 & Environment - Simon Moon													
1415-111 T&E - Climate Change and Sustainability	0	0	0	0	0	0	0	0	NAT	NAT	Assurance	An audit of the Carbon Reduction Return for 2013/14 was undertaken before submission of the required figures to the Environment Agency. Assurance was given on the accuracy of the return based on the arithmetical checking of the return and sample testing.	

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External																
1415-119 EXT - Gatcombe Park Primary		4	2		6	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 Park 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	0	2	0	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 judgment.				
1415-132 EXT - Meredith Infant		2	1		3	0	1	0	1	1	Limited Assurance	The Full Audit resulted in two high risk exceptions relating to a failure of staff 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	0	0	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 the 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	0	0	0	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 For Period	1	17	11	3	32	5	18	4	2	3						

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2014/15 Completed Full Audits
Between 26th August & 6th October

Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Effectiveness of Operations	Safeguarding of Assets	Reliability & Integrity	Audit Assurance	Summary
Children's Social Care - Stephen Kitchman												
1415-012 CSC - Direct Payments	2	1	1		4	1	2	1	0	NAT	No assurance	The audit highlighted that the checks carried out to ensure that the expenditure incurred is genuine are inadequate. Members of the Finance Team were not provided with the appropriate information as to the agreed use of the Direct Payment as detailed in the young person's care plan or the vetted carers, this is essential when considering the appropriateness of the returns. In addition to this a number of the returns were found to be overdue and identified concerns had not been escalated to the Social Work staff to follow-up. Overall our opinion is that no assurance is given in relation to Children's Social Care Direct Payments.
Customer, Community & Democratic Services - Louise Wilders												
1415-038 CCD - Freedom of Information (FOI)		1			1	NAT	1	NAT	NAT	NAT	Limited Assurance	The review found that the Authority is currently not meeting the Information Commissioners Office target of answering Freedom of Information requests within 20 working days
City Development & Cultural Services - Stephen Baily												
1415-047 CDC - Portsdown Hill & Hilsea Lines Rangers			1	1	2	1	0	NAT	1	NAT	Limited Assurance	Testing has highlighted one medium risk exception in relation to evidencing an annual 'Work Activities' Health & Safety Risk Assessment. One low-risk improvement exception was also raised.
Financial Services - Chris Ward												
1415-064 FIN - Payment of travel and subsistence			2		2	0	1	0	1	NAT	Limited Assurance	Two medium risk exceptions raised. First exception relates to small areas of non compliance in respect of subsistence limits and mileage claims being checked and queried by managers. The second relates to members of staff not providing proof that they have the required insurance to drive their vehicle for work purposes.
Housing & Property Services - Owen Buckwell												
1415-077 H&P - Homelessness & Temporary Accommodation		1	1		2	NAT	1	0	1	NAT	Limited Assurance	Testing found 1 high risk and 1 medium risk exception. One for incorrect payments to suppliers and the other for a previous breach of legislation, Homelessness Order 2003.
1415-084 H&P - Maintenance Repairs					0	NAT	NAT	0	NAT	NAT	Assurance	No exceptions were raised as a result of this audit. Testing reviewed customer satisfaction measures confirmed how value for money was obtained within the Repairs & Maintenance and Green & Clean services

Information Service - Mel Burns												
1415-097 INS - Vendor Management			1		1	NAT	0	1	NAT	NAT	Limited Assurance	One medium risk exception relating to lack of monitoring on a IS related contract which arose from a lack of clarity from the service as to who was responsible for this monitoring.
Revenues & Benefits - Ed Woodhouse												
1415-103 R&B - Housing & Council Tax benefits					0	NAT	0	0	NAT	NAT	Assurance	No exceptions were raised as a result of this audit. Testing reviewed a sample of 25 Housing Benefit and Council Tax support claims, no areas of conflicting evidence were identified. Performance and quality management were also reviewed. At the time of this audit testing established there are good controls in place when monitoring individual performance and overall quality.
Transport & Environment - Simon Moon												
1415-107 T&E - PFI Contract					0	0	NAT		NAT	NAT	Assurance	Audit have reviewed the negotiation strategy formulated to renegotiate the Highways PFI Modernisation Programme (HPMP), along with the changes made to the insurance cover for the Highways PFI contract and have no comment to make at this time due to the Highways PFI contract being under renegotiation with the contractor Ensign. No further audit work will be undertaken until the renegotiation process has been completed.
1415-108 T&E - PFI Contract Claims					0	0	NAT		NAT	NAT	Assurance	
External												
1415-120 EXT - Secondary School		14	1		15	2	9	4	0	0	No assurance	Internal Audit reviewed the effectiveness of the Internal Control Framework, specifically, but not exclusively on the financial operations, including preparation, monitoring and oversight. No judgement has been made on the academic side of the school's activities. Overall, areas of weak financial practices and non-compliance with PCC Financial Rules, Ofsted requirements, DBS Code of Practice, Data Protection Act and Keeping Children Safe in Education legislation were identified. Based on audit testing, no assurance overall is given.
1415-125 EXT - Meon Infant		2	1		3	0	1	0	1	1	Limited Assurance	The Full Audit resulted in two high risk exceptions relating to non-compliance with Insurance requirements in relation to keys to the 'safe' and weaknesses in the administration and control of assets. One low risk improvement 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
1415-128 EXT - Corpus Christi		3	3		6	1	2	2	0	1	Limited Assurance	The Full Audit resulted in three high risk exceptions relating to the petty cash account being overdrawn, the Single Central Register not being current and a failure to take up references and evidence qualifications for 3 members of staff. Three 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

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1415-130 EXT - St Swithuns Primary		2	1		3	0	1	0	1	1	Limited Assurance	The Full Audit resulted in two high risk exceptions relating to a lack of income trail for uniform purchases and a weakness in controls for the administration of school assets. 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
1415-134 EXT - Langstone Harbour Board						0	0	0	0	0	Assurance	External work
Grand Total For Period	2	24	11	2	39	5	18	8	5	3		

**2014/15 Completed Full Audits
Between 6th October & 22nd
December 2014**

Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Effectiveness of Operations	Safeguarding of Assets	Reliability & Integrity	Audit Assurance	Summary
Audit Social Care - Julian Wooster												
1415-004 ASC - Maritime Lodge					0	0	0	0	NAT	0	Assurance	Audit testing has not highlighted any exceptions relating to the Four Sites Scheme (Maritime House). As no exceptions have been raised as a result of this review, based on the testing, Internal Audit considers this to be of low risk to the Authority at this stage.
Children's Social Care - Stephen Kitchman												
1415-009 CSC - Looked after Children's Funds		4			4	2	1	0	1	NAT	No Assurance	Four high risk exceptions were raised as part of this review. These related to a formal procedures for the processing of savings payments, a lack of controls throughout the Looked After Children's Funds operation, reviews not being undertaken on Disabled Living Allowance expenditure and incorrect payments of foster allowances being made.
1415-014 CSC - Portsmouth Safeguarding Children's Board		4			4	3	NAT	1	NAT	NAT	Limited Assurance	Four high risk exceptions were raised as part of this review. These related to a lack of clarity within the Boards Constitution, a lack of risk register being in place, no consultation having taken place when forming the business plan and there being no formal escalation process in place
City Development & Cultural Services - Stephen Baily												
1415-018 CDC - Development Control				1	1	0	1	NAT	NAT	NAT	Limited Assurance	1 medium risk exception arose under testing for compliance relating to the length of time taken for decision. From the sample taken 16% breached the statutory 8 week requirement.
Corporate Assets, Business & Standards - Alan Cufley												
1415-028 CAB - Housing Assistance					0	0	0	0	0	NAT	Assurance	No exceptions were raised during this audit. Testing reviewed the procedures in place for awarding Housing Assistance as well as testing that those procedures had been complied with for a sample of 25 cases.

Education & Strategic Commissioning - Julien Kramer													
1415-051 ESC - Health & Safety School Trips					0	0	0	0	NAT	NAT	Assurance		Based on the testing conducted, assurance can be given that the Authority is complying with the Health & Safety at Work Act 1974 in relation to school off-site activities and trips.
1415-053 ESC - School Sufficiency Programme		1			1	0	NAT	0	1	NAT	Limited Assurance		One exception arose regarding an overspend on the project due to unexpected remedial works. Testing confirmed that the processes involved within the School Sufficiency Programme were adequate and assurance can be given on those areas
Financial Services - Chris Ward													
1415-060 FIN - Cash Collection		5			5	NAT	4	NAT	0	1	No Assurance		Five high risk exceptions have been raised in relation to a lack of separation of duties at Portsmouth Dog Kennels, a breach of the PCC anti-money laundering policy at the Main Cashiers, cash handling instructions not being signed by staff at the Somerstown Hub. Testing also identified at the Somerstown hub cashiers floats were not being spot checked in accordance with cash handling instruction and the safe was reviewed which identified a gift of £100 cash and a previous tenants new debt card.
Housing & Property Services - Owen Buckwell													
1415-076 H&P - Claims		2		1	3	1	1	NAT	NAT	1	Limited Assurance		Two high risks were raised as a result of audit testing. The first relates to a lack of process for handling claims under the £500 departmental excess. The second relates to an inconsistency across the services when handling claims resulting in insufficient evidence of the damage, no signed documentation from the tenant, payments being made against incorrect cost codes and a lack of separation of duties.
1415-086 H&P - PAT Testing		1		2	3	1	1	0	1	NAT	No Assurance		Testing found 1 critical risk, 1 high risk and 1 medium risk exception. The critical risk exception relates to coverage of PAT testing throughout the Civic Offices. This lack of coverage poses a risk of damage to property and equipment as well as risk of death and injury from potentially faulty equipment and risk of subsequent litigation claims. The high risk relates to a lack of suitable PAT testing monitoring in investment properties and the medium to incorrect details in recharge forms.
Integrated Commissioning Unit - Preeti Sheth													
1415-088 ICU - Contract Monitoring					0	0	0	0	0	NAT	Assurance		Tested looked at the contract monitoring process for 5 ICU contracts and found no exceptions
External													
1415-123 EXT - Langstone Infant		5			5	1	2	2	0	0	Limited Assurance		The Full Audit resulted in five high risk exceptions relating to unclear definitions of financial responsibility and accountability, lack of clarity of financial reporting to the Full Governing Body, incomplete Business Continuity Plan, a School Improvement Plan that is not linked to the budget and missing bank statements. Completion of the Schools Financial Value Standard (SFVS) statement for year ending March 2014 is not in line with Internal Audit's judgment.

1415-129 EXT - Manor Infant					13	1	8	2	1	1	No Assurance	Thirteen high risk exceptions have been raised as a result of non compliance in relation to the Head Teacher delegated spending limit, security of safe keys, ICT acceptable use policy, income trail from receipt to banking, Financial reports to Governors, School Emergency Plan, Administration and control of assets, school uniform, petty cash and purchase card, CCTV policy, references and voluntary fund. Overall no assurance can be given on the effectiveness of financial controls. A follow up audit has been arranged for April 2015.
1415-136 EXT - Wimborne Junior			1		2	1	0	0	0	1	Limited Assurance	The Full Audit resulted in one high risk exception in relation to weakness in controls for the Voluntary Fund which is being run on behalf of the School. 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
1415-138 EXT - Stamshaw Junior			2	1	3	1	2	0	0	0	Limited Assurance	The Full Audit resulted in two high risk exception in relation to a lack of financial framework for the Interim Education Board and no evidence of obtaining three quotations for replacement windows. 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
Transport & Environment - Simon Moon												
1415-141 T&E - Park & Ride			1		1	0	1	NAT	0	NAT	Limited Assurance	One high risk exception has been raised, at the time of audit testing it was not possible to get live data from the ticketing machine.
Exceptions for the period	1	38	5	1	45							

Completed Audits between 22nd December 2014 and 6th February 2015

Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Effectiveness of Operations	Safeguarding of Assets	Reliability & Integrity	Audit Assurance	Summary
City Development & Cultural Services - Stephen Baily												
1415-022 CDC - Tipner Regeneration		1			1	1	NAT	NAT	NAT	NAT	Limited Assurance	Audit testing has highlighted one high risk exception relating to the finalising of the risk register. Details of the project risk register highlighted a number of risks which could have a serious financial & reputational effect to the Authority and should be flagged up on the Corporate risk register. The Corporate risk register has now been updated
1415-023 CDC - City Deal					0	0	NAT	0	0	NAT	Assurance	Based on the testing conducted, assurance can be given that an adequate governance framework currently exists, relevant project objectives are being set and project. monitoring is occurring at both an operational and strategic level
1415-025 CDC - Seafrost Water Safety		3			3	2	1	0	NAT	0	Limited Assurance	Three high risks exceptions were highlighted two relating to policy and strategy and one related to procedure. All of which have been progressed.

External													
1415-122 EXT - St George's Beneficial					0	0	0	0	0	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.
1415-127 EXT - Langstone Junior					0	0	0	0	0	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.
1415-131 EXT - Wimborne Infant		12			12	3	5	2	1	1		No assurance	Twelve high risk exceptions have been raised as a result of non compliance in relation to the Governors Financial Competency Matrix, ICT acceptable use policy, income trail from receipt to banking, School Emergency Plan, Administration and control of assets, petty cash, whistle blowing policy, cash handling instructions, single central record, retention of DBS documentation, references and voluntary fund. Overall no assurance can be given on the effectiveness of financial controls. Discussions were held with the HT regarding a follow up audit for 2015/2016.
1415-142 EXT - Redwood Park Secondary - Review		2			2	0	2	0	0	0	2	Limited Assurance	Overall, based on the testing conducted, Internal Audit can give assurance that good progress has been made by the School to strengthen the weaknesses highlighted in the previous Audit Report and a cohesive financial management framework is now in place and being actively monitored by the Governing Body.
Total For Period	2	25	1	2	30								

Audits Completed Between 6th February and 1st June 2015

Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Effectiveness of Operations	Safeguarding of Assets	Reliability & Integrity	Audit Assurance	Summary
Adult Social Care - Robb Watt												
1415-002 ASC - Appointeeships					0	0	NAT	NAT	NAT	NAT	Assurance	An audit review of the process to change to individual client PCC bank accounts was conducted. The review confirmed that separation of duties appears reasonable. Anecdotal evidence from Jonathon Mackay confirmed that the various stages of the process will be spot check by staff in the billing and recovery team to verify the accuracy of the transfers. All financial documentation will be stored electronically on the clients file with access restricted to only the billing and Recovery team.
City Development & Culture - Stephen Bailly												
1415-017 CDC - Guildhall		4			4	1	1	1	1	NAT	Limited Assurance	4 high risk exceptions arose resulting in overall no assurance. The exceptions relate to non current KPI's, inconsistent financial returns from the PCT, lack of assurance on grant funding levels and overall a lack of formal contract monitoring
1415-019 CDC - Enforcement					0	0	0	NAT	NAT	NAT	Assurance	No exceptions arose, testing showed Planning Enforcement is compliant with PCC's enforcement strategy.

1415-020 CDC - Contaminated Land			2		2	1	0	1	NAT	0	Limited Assurance	Audit testing has highlighted two high risk exceptions. Contaminated Land Strategy needs updating. The Strategy was last reviewed in March 2001 and needs updating to ensure it is in line with the revised legislation around Part 2A of April 2012 and gives a clear view of the Authority's approach for dealing with Contaminated Land. If Part 2A contamination is found on land owned by the Authority the cost of remediation could be very high. These risks could have a serious financial & reputational effect to the Authority and should be flagged up on the Corporate risk register
Corporate Assets, Business & Standards - Alan Cufley												
1415-030 CAB - Rent Reviews			1	2	3	1	1	0	NAT	1	Limited Assurance	Two medium risk exceptions arose under testing relating to the rent reviews process. These relate to the potential financial loss of the backlog low value reviews which are yet to be conducted and the second related to inaccurate data within the estateman system. One high risk exception arose in relation to the data being uploaded into the Concerto system. Due to its known inaccuracies, no assurance can be placed on the management reports which may come from Concerto in the future.
1415-143 CAB - Management of Markets			4		4	2	1	1	Nat	NAT	No Assurance	Four high risk exceptions were raised as a result of this review. The first two were in relation to a lack of strategy for the management of markets, a lack of controls over stall holders electrical equipment and safety equipment. The final two exceptions were due to a lack of clarity of the fee and charging structure in place and the failure to monitor the work of market inspectors
Customer, Community & Democratic Services - Louise Wilders												
1415-040 CCD - Corporate Complaints			2		2	0	1	NAT	NAT	1	Limited Assurance	Two high risk exceptions were raised as a result of audit testing the first was in relation to complaints not being answered in accordance with the timeframes set in the policy. The second exception was raised as some Services in the Authority are not following the Corporate Complaints process and logging complaints outside of the central system.
1415-041 CCD - Information Governance			3		3	2	1	0	0	NAT	Limited Assurance	Three high risk exceptions were raised. One related to a number of security breaches identified during sweeps of the civic offices. Two information governance policies were found to be in need of review and testing found that mandatory training in relation to information governance was not being undertaken.
Education & Strategic Commissioning - Julien Kramer												
1415-044 ESC - Early Years					0	0	0	0	NAT	NAT	Assurance	No exceptions raised as a result of audit testing.

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1415-049 ESC - SFVS					0	NAT		0	NAT		NAT	NAT	Limited Assurance	Due to the fact that 4 units did not submit the SFVS DSG CFO Assurance Statement for 2013/2014 and based on audit testing for 2014/2015, Internal Audit can only give limited assurance that effective financial management standards are in place across the Schools which are under Local Authority control in Portsmouth.
1415-052 ESC - Schools IT		1			1	0	NAT		0		1	NAT	Limited Assurance	One exception raised in relation to weak password controls in 60%(3/5) schools tested. Further audit testing will be conducted in 2015/16 Audit Plan regarding School User Account Security
Financial Services - Chris Ward														
1415-054 FIN - Accounts Payable		2	1		3	0		2		1	NAT	NAT	No Assurance	Two high risk and one medium risk exceptions have arose. High risk exceptions relate to a breach of financial rules R9 and R15 which relate to raising Purchase orders retrospectively and invoices being paid outside of terms. Medium risk exception relates to use of AP system instead of purchase cards for low value orders.
1415-055 FIN - Accounts Receivable	1		1		2	0		0		1	0	1	No Assurance	One critical and one medium risk exception arose within the audit. The critical relates to the lack of sufficient authorisation on the raising of credit notes. The medium risk exception relates to a lack of performance targets for the accounts receivable service.
1415-057 FIN - Treasury Management					0	0		0		0	0	NAT	Assurance	No exceptions arose within the audit. Testing reviewed the succession plans in place to cover a key change in officer for treasury management. Compliance with required standards was also verified.
1415-058 FIN - Main Accounting				1	1	0		0		0	1	NAT	Assurance	No exceptions were raised as a result of this audit. A low risk improvement note was raised in relation to the removal of journal authorisation limits within EBS.
1415-061 FIN - Debt Recovery		1		1	2	0		2		0	NAT	NAT	No Assurance	One high risk exception has been raised as a result of audit testing in relation to accounts where the debtor's address is unknown and is being traced. At the time of the audit it was not possible to carry out testing on the quality and performance of staff as the process had been amended following an upgrade to the system and a change in line management.
1415-065 FIN - Payroll		3			3	2		0		NAT		1	Limited Assurance	Three high risk exceptions were raised. One regarding inappropriate access to EBS has been resolved. The other two exceptions relate to the provision of external payrolls. Invoicing for traded services was found to have not occurred promptly in some cases and there remains a number of external payrolls without a formal contract
1415-140 FIN - Superconnected City Grant		1			1	NAT		1		NAT		NAT	Limited Assurance	Testing highlighted one high risk exception with regard to payments being made on the voucher scheme without the receipt of a signed claim form as required by DCMS
HR, Legal & Performance - Jon Bell														
1415-070 HLP - Declaration of Interests		2			2	NAT		2		NAT		NAT	No Assurance	Two high risk exceptions were raised as a result of this audit. The first related to non compliance of staff in signing Declaration of Interest forms. The second was raised as the current Code of Conduct was found not to be unclear in a number of areas regarding Declaration of Interests.
1415-071 HLP - Corporate Project Management		1			1		2	NAT		1	0	NAT	No Assurance	Three high risk exceptions arose within the audit. They relate to a lack of evidenced challenge in project board meetings, vacant project director roles on a significant number of projects and the potential disbandment of the Corporate Project Board
Housing & Property Services - Owen Buckwell														
1415-075 H&P - Court action & evictions		2			2	0		1		1	NAT	0	Limited Assurance	Two medium risk exceptions were raised as a result of audit testing. The first related to a delay in contacting tenants that fall into arrears and the second relates to one tenant with excessive arrears.

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1415-078 H&P - Safer Recruitment	1	1			2	0	1	1	NAT	NAT	No Assurance	One critical exception in relation to the lack of monitoring procedures for the Central DBS database and one high risk exception relating to the retention of DBS documentation have been raised as a result of this review.	
Integrated Commissioning Unit - Preeti Sheth													
1415-087 ICU - Commissioning Strategy					0	0	0	0	NAT	NAT	NAT	Assurance	From the areas tested no exceptions have been raised as a result of this review. Continuous reviews of the various services strategies and work plans will need to be undertaken to ensure that in the light of the ongoing budget savings being required the desired outcomes for the people of Portsmouth can be achieved. Due to the high level of expenditure and complexity of services provided this is a high risk area for the Authority.
Information Service - Mel Burns													
1415-095 INS - Data Archiving Modern Records		3			3	1	2	0	NAT	NAT	No Assurance	3 high risk exceptions arose within this audit. One relates to being unable to verify the accuracy of the corporate retention schedule. The other two exceptions relate to the retention of data, in both electronic and physical forms, past their required retention date	
Portsmouth International Port - Martin Putman													
1415-098 PIP - Port Finance		1			1	0	1	0	0	0	Limited Assurance	One high risk exception was raised as 16/25 purchase orders raised were not authorised in accordance with Financial Rules.	
1415-101 PIP - Maintenance		1			1	1	0	0	NAT	NAT	Limited Assurance	Whilst there is a signed contract in place between PIP and Mountjoy it is not specifically for the maintenance of the Port. Until an addendum to the contract to reflect the works undertaken at the Port has been produced and agreed; the contract in the current format is not suitable for the Port to use	
Revenues & Benefits - Ed Woodhouse													
1415-105 R&B - Discretionary Housing Payments					0	0	0	0	NAT	NAT	Assurance	At the time of audit testing no exceptions were raised in relation to the administration of Discretionary Housing Payments.	
Transport & Environment - Simon Moon													
1415-106 T&E - Sea Defences & Drainage					0	0	0	0	NAT	NAT	Assurance	No exceptions were raised through this audit.	
1415-109 T&E - LSTF Grant					0	0	0	0	NAT	NAT	Assurance	No exceptions raised. The 2013/14 grant claim for the Local Sustainable Transport fund was found to have been accurately compiled and in line with EBS records.	
1415-110 T&E - Home to school transport	2	2			4	NAT	2	1	1	NAT	No Assurance	Two critical risk exceptions were raised as testing found that there were not sufficient controls in place to ensure that operators were complying with their contractual responsibilities in relation to DBS checks and insurances. A high risk exception was raised as testing found insufficient evidence to support 5 tender awards	

APPENDIX A

External												
1415-124 EXT - Copnor Primary		9	3		12	3	7	0	1	1	No Assurance	Nine high exceptions have been raised as a result of non compliance or weakness in controls in relation to the SFVS statement, ICT acceptable use policy, School Emergency Plan, Administration and control of assets, petty cash, whistle blowing policy, voluntary fund, the disaster recovery plan and hire agreement forms. Three medium risk exceptions were also raised. Overall no assurance can be given on the effectiveness of financial controls.
1415-126 EXT - Court Lane Junior		4	7		11	2	6	2	1	0	Limited Assurance	The Full Audit resulted in four high risk exceptions relating to no Employment Status check being carried out for a petty cash payment to a supplier, retention of DBS supporting documentation, CCTV cameras on site but no CCTV Policy and no rolling repairs and maintenance plan in place. Seven medium risk exceptions were also raised.
1415-137 EXT - Highbury Primary		12	2		14	2	7	3	1	1	No Assurance	Twelve high risk exceptions have been raised as a result of non compliance in relation to the HT permitted delegated spending limit, administration and control of assets, petty cash, cash handling instructions, retention of DBS documentation, voluntary fund, budget reports, security of cash, lettings agreement and invoicing, non issue of receipts, administration and control of the mini buses and CCTV Policy. Overall no assurance can be given on the effectiveness of financial controls. There were also 2 medium risk exceptions.
Total For Period	4	62	16		2							
Total For Year	10	166	44		10							230