

APPENDIX B

2013/14 Followed Up Audits - Critical Risk Exceptions	Critical Risk Open		Critical Risk Closed		Total Critical Risk	Comments
Audit Title						
F1314-073 Children's Social Care & Safeguarding - Independent Fostering Team Agreements	0	0%	2	100%	2	
1213-063 Second Follow Up - Planning and Building Control	0	0%	1	100%	1	The critical risk exception as reported on as part of the January 2015 meeting was downgraded to a high risk exception
Total	0	0%	2	100%	2	

2013/14 Followed Up Audits - High Risk Exceptions	High Risk Open		High Risk Closed		High Risk Total	Comments
Audit Title						
F1314-014 Financial Services - Petty Cash/Imprest Accounts	3	75%	1	25%	4	One high risk exception remains open and two high risk exceptions remain in progress at the time of follow up testing. The open high risk is in relation to updating the petty cash account list to reflect current accounts only. Further testing also identified that children's homes appeared twice and four schools that are now academies are still on the balance sheet. The two high risk that remained in progress were as a result of a reminder to schools highlighting breaches of Financial Rules not being actioned as agreed.
F1314-015 Financial Services - Controlled Stationery	2	100%	0	0%	2	The controlled stationery process is to be reviewed to include guidance on chasing receipt acknowledgement memos that have not been returned and future reports will now be retained. The second high risk exception was for information only and reported on in the 2013/14 Performance Development Review and Mandatory Training audit.
F1314-018 Financial Services - Local Enterprise Partnership funding (e.g. growing places)	0	0%	1	100%	1	
	2	67%	1	33%	3	The two open exceptions relate to ongoing work on an overhaul of the PDR and Mandatory Training process
F1314-022 Corp - Mandatory Training & PDRs						
F1314-024 Housing Management - Security	1	100%	0	0%	1	Due to a system upgrade the facility to complete the agreed action was not available. Reports are being rebuilt in conjunction with IS and software provider
F1314-024 HM - Security	1	100%	0	0%	1	The agreed action was to reduce the number of properties without a Fire Risk Assessment and/or an electrical certificate. This is an ongoing process where good progress has been evidenced
F1314-027 HM - Energy and sustainability	1	100%	0	0%	1	Follow up testing identified 9 leaseholder properties which had recently transferred from Housing Options to the Leasehold & Commercial department and were missed as part of the changeover. The Repairs and Maintenance Team will now conduct EPC's for the Leasehold Team.
F1314-031 Housing Management - Sheltered Housing Service	0	0%	2	100%	2	
F1314-035 Housing Management - Sub letting prevention	0	0%	2	100%	2	

APPENDIX B

F1314-038 CABS - Seizure of property	0	0%	1	100%	1	
F1314-042 Corporate Assets, Business & Standards - Houses in Multiple Occupation	0	0%	2	100%	2	
F1314-044 ASC - Data Quality and security checking procedure	0	0%	2	100%	2	
F1314-045 ASC - Individualised Budgets/Self Directed Support	0	0%	2	100%	2	
F1314-050 Adult Social Care - Residential and Day Centres self assessments	1	50%	1	50%	2	The high risk exception that has not been addressed was due to some purchase orders not being raised in advance. The reason given behind this is that these are usually for spend on repairs and maintenance of items and the units do not have any idea how much these will cost until the company has been out to do the work and have then invoiced PCC. Action agreed is that purchase orders will be raised in advance even if they are with a nominal amount.
F1314-056 HR, Legal & Performance - Gifts and Hospitality	1	100%	0	0%	1	Agreed action to highlight and take action on non compliant gifts was not fully implemented, (previously in place then lapsed). Process to identify non compliance now working. City Solicitor to keep a log of actions taken from now on.
F1314-059 HR Legal & Performance - Solicitors fees Court Costs	0	0%	1	100%	1	
F1314-071 Children's Social Care & Safeguarding- Targeted Youth Support 9-16 emerging needs	0	0%	3	100%	3	
F1314-072 Children's Social Care & Safeguarding- Youth Offending Team	5	83%	1	17%	6	Four of the open high risk exceptions relate to issues within producing and reviewing asset assessments and intervention plans. These are to be resolved by having every assessment reviewed by the YOT management board on a monthly basis and exception reports being escalated to the Head of Children's Social Care. The final exception relates to a lack of evidence of young people completing self assessment forms. In response the service are going to review the tools used in assessments.
F1314-074 Children's Social Care & Safeguarding - YOT Volunteer Recruitment	0	0%	1	100%	1	
F1314-076 Children's Social Care & Safeguarding - Kinship Policy	0	0%	1	100%	1	
F1314-078 CSCS - Permanency planning and adoptions	0	0%	2	100%	2	
F1314-079 Children's Social Care & Safeguarding - Foster Placements and residential care self assessments	1	100%	0	0%	1	The high risk exception that has not been addressed related to Information Governance training. 6 casual staff transferred to permanent in April 2014 and had not as at 28/5/14 carried out this training. Unit Manager agreed that staff will do this training by the end of November 2014.
F1314-080 Children's Social Care & Safeguarding - HR Safer recruitment Children's Services	2	67%	1	33%	3	One high risk exception that has not been addressed relates to Safer Recruitment Training. Some staff had booked onto the course but had not attended and some staff had not booked onto the course at all. The other issue related to interview notes not being returned to Human Resources who will chase these but are not always successful in getting them returned by the service.

APPENDIX B

F1314-087 CDCS - Mountbatten Centre Client Monitoring	0	0%	1	100%	1	
F1314-091 HIDS&CS - CCTV	0	0%	3	100%	3	
	2	100%	0	0%	2	Testing found that whilst progress had been made on both exceptions further work was needed before they could be closed. These related to the Port conducting their own "audit checks on the company and better controls over the collection of money due under the contract.
F1314-098 Port- Camber letting- agent collecting Harbour dues						
F1314-101 PH - Governance, Planning and Performance and Health and Well Being Board	0	0%	1	100%	1	
F1314-112 T&E - Hire Cars	2	67%	1	33%	3	The high risk exception relating to a system for monitoring fuel purchases and damage has yet to be fully implemented. Fuel cards now monitor fuel use but testing of an online system for confirming the vehicle condition was not successful. Further development is planned once the contract is retendered. The transferring of the invoicing process to the admin team was in progress at the time of testing and has since been completed
F1314-113 Transport & Environment - Fuel purchases	1	50%	1	50%	2	The open exception relates to a school failing to adequately complete it's mini bus mileage log. The finance officer for the school will now check and evidence the log on a termly basis.
F1314-116 Port - Winter Storage	1	100%	0	0%	1	
F1314-118 T&E - Waste collection, waste disposal and recycling contract	1	100%	0	0%	1	
F1314-120 T&E - Inspections and maintenance of paths	0	0%	1	100%	1	
F1314-138 Financial Services - External Bailiffs	3	100%	0	0%	3	Due to the implementation of the new contract agreed actions have been delayed. Quarterly contract monitoring to commence in August 2014 and the agendas of the meetings will be retained. A reconciliation of accounts held with company A was undertaken on 4 August 2014. Monthly STATs will be reviewed to ensure that all requested information is provided.
1213-032 Revenues & Benefits - Debt Recovery	0	0%	1	100%	1	
1213-023 CCDS Comms Selling of Advertising	0	0%	1	100%	1	
	2	67%	1	33%	3	Two high risk exceptions remained open as a result of follow up testing. The service is currently working on securing a partnership with Fareham and Gosport Councils. If this partnership is successful then procedures will need to be reviewed in line with the partnering authorities and as such the review has not yet been undertaken. The second exception is in relation to Performance Development Reviews (PDR's). At the time of the second follow up, the City Development Manager confirmed that Team Leaders PDR's were being undertaken and all PDR's are scheduled to be completed by April 2015
1213-063 Second Follow Up - Planning and Building Control						
Total	32	55%	26	45%	58	

APPENDIX B

2013/14 Audits Followed Up - Medium Risk Exceptions

Audit Title	Medium Risk Open		Medium Risk Closed		Medium Risk Total
	Count	Percentage	Count	Percentage	
F1314-026 HM - Stock Conditions Database	0	0%	1	100%	1
F1314-030 HM - Risk Assessments of outlying buildings	0	0%	3	100%	3
F1314-031 Housing Management - Sheltered Housing Service	0	0%	3	100%	3
F1314-035 Housing Management - Sub letting prevention	0	0%	1	100%	1
F1314-039 CABS - Leases of land	0	0%	1	100%	1
F1314-042 Corporate Assets, Business & Standards - Houses in Multiple Occupation	0	0%	1	1%	1
F1314-050 Adult Social Care - Residential and Day Centres self assessments	1	100%	0	0%	1
F1314-056 HR, Legal & Performance - Gifts and Hospitality	0	0%	1	100%	1
F1314-059 HR Legal & Performance - Solicitors fees Court Costs	0	0%	1	100%	1
F1314-061 HR, Legal & Performance - Data Quality checks	0	0%	5	100%	5
F1314-079 Children's Social Care & Safeguarding - Foster Placements and residential care self assessments	0	0%	1	100%	1
F1314-089 CDCS - Building and Planning Fees	1	100%	0	0%	1
F1314-091 HIDS&CS - CCTV	0	0%	1	100%	1
F1314-112 T&E - Hire Cars	1	100%	0	0%	1
F1314-138 Financial Services - External Bailiffs	1	50%	1	50%	2
Total	4	20%	16	80%	20

2013/14 Audits Followed Up - Low Risk Exceptions

Audit Title	Low Risk Open		Low Risk Closed		Low Risk Total
	Count	Percentage	Count	Percentage	
F1314-031 Housing Management - Sheltered Housing Service	0	0%	1	100%	1
F1314-061 HRLP - Data Quality checks	0	0%	1	100%	1
F1314-089 CDCS - Building and Planning Fees	1	100%	0	0%	1
Total	1	33%	2	67%	3

APPENDIX B

2013/14 Audits Followed Up - All Exceptions

Audit Title	Original Number of Exceptions	% Open	% Closed
F1314-014 FS - Petty Cash/Imprest Accounts	4	75%	25%
F1314-015 FS - Controlled Stationery	2	100%	0%
F1314-018 FS - Local Enterprise Partnership funding (e.g. growing places)	1	0%	100%
F1314-022 Corp - Mandatory Training & PDRs	3	67%	33%
F1314-024 HM - Security	1	100%	0%
F1314-026 HM - Stock Conditions Database	2	50%	50%
F1314-027 HM - Energy and sustainability	1	100%	0%
F1314-030 HM - Risk Assessments of outlying buildings	3	100%	0%
F1314-031 HM - Sheltered Housing Service	6	0%	100%
F1314-035 HM - Sub letting prevention	3	0%	100%
F1314-036 HM - Right to buy due diligence checks	2	100%	0%
F1314-038 CABS - Seizure of property	1	0%	100%
F1314-039 CABS - Leases of land	1	0%	100%
F1314-042 CABS - Houses in Multiple Occupation	3	0%	100%
F1314-044 ASC - Data Quality and security checking procedure	2	0%	100%
F1314-045 ASC - Individualised Budgets/Self Directed Support	2	0%	100%
F1314-050 ASC - Residential and Day Centres self assessments	3	33%	67%
F1314-056 HRLP - Gifts and Hospitality	2	50%	50%
F1314-059 HRLP - Solicitors fees Court Costs	2	0%	100%
F1314-061 HRLP - Data Quality checks	6	0%	100%
F1314-071 CSCS - Targeted Youth Support 9-16 emerging needs	3	0%	100%
F1314-072 CSCS - Youth Offending Team	6	83%	17%
F1314-073 CSCS - Independent Fostering Team Agreements	2	0%	100%
F1314-074 CSCS - YOT Volunteer Recruitment	1	0%	100%
F1314-076 CSCS - Kinship Policy	1	0%	100%
F1314-078 CSCS - Permanency planning and adoptions	2	0%	100%
F1314-079 CSCS - Foster Placements and residential care self assessments	2	50%	50%
F1314-080 CSCS - HR Safer recruitment Childrens Services	3	67%	33%
F1314-087 CDCS - Mountbatten Centre Client Monitoring	1	0%	100%
F1314-089 CDCS - Building and Planning Fees	2	100%	0%
F1314-091 HIDS&CS - CCTV	4	0%	100%
F1314-098 Port- Camber letting- agent collecting Harbour dues	2	50%	50%
F1314-101 PH - Governance, Planning and Performance and Health and Well Being Board	1	0%	100%
F1314-112 T&E - Hire Cars	4	75%	25%
F1314-113 T&E - Fuel purchases	2	50%	50%
F1314-116 Port - Winter Storage	1	0%	100%
F1314-118 T&E - Waste collection, waste disposal and recycling contract	1	0%	100%
F1314-120 T&E - Inspections and maintenance of paths	1	0%	100%
F1314-138 FS - External Bailiffs	5	80%	20%
1213-032 Revenues & Benefits - Debt Recovery	1	0%	100%
1213-023 CCDS Comms Selling of Advertising	1	0%	100%
1213-063 Second Follow Up - Planning and Building Control	3	67%	33%
Overall	99	38%	62%

APPENDIX B

2014/15 Audits Followed Up In Year	Critical Risk Open		Critical Risk Closed		Total Critical Risk	Comments
1415-010 Children's Social Care - Private Foster Carers	0	0	1	100%	1	All 5 exceptions for this audit were followed up in December 2015. Actions have been implemented as agreed for the 1 critical risk and 3 high risk exceptions. The medium risk exception related to working procedures being outdated. The new
	High Risk Open		High Risk Closed		Total High Risk	
1415-010 Children's Social Care - Private Foster Carers	0	0%	3	100%	3	
	Medium Risk Open		Medium Risk Closed		Total Medium Risk	
1415-010 Children's Social Care - Private Foster Carers	1	100%	0	0%	0	