

Audit Title - LIMITED ASSURANCE AUDITS completed since the last meeting	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Safeguarding of Assets	Effectiveness of Operations	Reliability & Integrity	Audit Assurance	Summary
1516-001- IS Application Data Quality and security (Swift) Adult Social Care		1			1	0	NAT	1	0	0	Limited Assurance	One high risk exception arose in the audit. Monitoring is conducted on standard user accounts however no monitoring was being conducted on IS user access.
1516-003 - Personal Budgets Adult Social Care		1			1	0	NAT	NAT	1	NAT	Limited Assurance	One high risk exception was raised as testing found that there was not an effective plan to assess all clients within the required time frames
1516-025 - Public Health (Business Planning) Public Health		1			1	1	NAT	NAT	NAT	NAT	Limited Assurance	One high risk exception was raised during this audit relating to Public Health not having a complete Business Plan or supporting operational plans in place. This could result in the service not having a clear direction, or detailed performance indicators to measure progress against.
1516-035 - Council Tax and NNDR Community & Communication		2	1		3	NAT	2	1	0	NAT	Limited Assurance	2 High and 1 Medium risk exceptions arose under testing. The high risk relate to excessive discount periods awarded which occurred due to a system error which is stated as resolved, however this has yet to be tested. The other high risk exception relates to differing and inadequate processes in relation to the NNDR discretionary relief. The medium risk exception relates to access to the Northgate system for ex employees.
1516-036 - Housing & Council Tax Benefits Community & Communication		2	1		3	0	3	NAT	0	NAT	Limited Assurance	Testing raised two high risk exceptions, the first was in relation to the policies and procedures that are in place for the recovery of benefit overpayments. The second exception has been raised in relation to non-compliance with procedures that are in place and the different ways in which members of the Debt Recovery Team handle their cases at the various stages of the process. This makes monitoring the debt more complex as staff are not following the same practices.
1516-044 - Accounts payable Finance & IS		2	3		5	NAT	4	NAT	1	NAT	Limited Assurance	Two high and three medium risk exceptions were raised in relation to testing. One high risk exception was raised in relation to the raising of purchase orders, after 35% of the sample were found to have been raised after the invoice was received. A further high risk exception was raised in relation to the processing of purchase orders. An administrative error for an order within the sample resulted in PCC being overcharged by the supplier by £3300.
1516-046 - Payroll/ Pension Finance & IS		3	2		5	1	3	1	NAT	NAT	Limited Assurance	Three high risk and two medium risk exceptions arose in the audit. 3 relate to errors in a process, 1 regarding user accounts not being closed and the final exception is in relation to a lack of formal contracts with external clients.
1516-048 - General Ledger, Main accounting and budget monitoring Finance & IS				4	4	NAT	NAT	0	4	NAT	Limited Assurance	Four low risk exceptions arose in the audit. All exceptions relate to potential inefficiencies in the use of the general ledger.

1516-054 - Portsmouth Income Management System (PIMS) Finance & IS			1			1	0	0	1	0	0	Limited Assurance	One medium risk exception raised as testing found ex employees were not having their access removed from the system
1516-058 - Declarations of Interest HR, Legal & Performance	1					1	NAT	1	NAT	NAT	NAT	Limited Assurance	One high risk exception was raised in respect of four senior employees, for whom a Declaration of Interest could not be located during testing.
1516-069 - Rent Income Property & Housing			1			1	NAT	1	NAT	0	NAT	Limited Assurance	One medium risk exception was raised in respect of six discrepancies in recorded bedrooms between the housing stock database, which is used for repairs and maintenance, and Northgate, which is used, in part, to calculate rent.
1516-097 Mainland Marketing Distributions (Shipping Ltd) - Accounts Payable		2				2	0	1	1	0	NAT	Limited Assurance	Two high risk exceptions raised. The 1st related to a purchase orders being raised retrospectively, the 2nd due to a lack of controls over high value spending
1516-099 Mainland Marketing Distributions (Shipping Ltd) - Quay Operations Labour		2				2	NAT	NAT	NAT	1	1	Limited Assurance	The audit highlighted 2 high risks in relation to the allocation of labour and recording of management information.
1516-104 - Security Contract Port		1				1	0	1	NAT	NAT	NAT	Limited Assurance	One high risk exception was raised due to poor performance from the contractor in regard to staffing levels and invoice accuracy
1516-006 - Direct Payments Adult Social Care		2				2	0	2	0	0	NAT	Limited Assurance	The audit highlighted two high risk exceptions relating to expenditure reviews that had not been carried out in a timely manner and improvements to the recording process.
1516-007 - Deprivation of Liberty Safeguards (DOLS - Adult Social Care)		3				3	0	2	NAT	1	NAT	Limited Assurance	Three high risk exception were raised in relation to referrals not being completed within the stipulated timescales, renewing DOLS that have expired and for 2015/2016 Deprivation of Liberty Safeguards Budget. Testing identified that the budget for 2015/2016 was projected to be overspent by £72,516 at the time of audit testing.
1516-012 - Direct Payments - (Children's Social Care)		1	1			2	0	0	1	1	NAT	Limited Assurance	One high risk and one medium risk were raised from this audit. The high risk related to the fact that due to staff changes the DBS record spreadsheet had not been maintained so it was not possible to determine whether a DBS check had been carried out for 1 of the 9 carers in the sample tested. PPC does not have a statutory duty to undertake DBS checks for carers employed by parents/guardians (unless requested directly by the parent/guardian) but has chosen to do this as part of its general safeguarding duty.
1516-042 - Special Educational Needs & Disabilities (SEND) Children's Services & Education		2				2	1	1	NAT	0	NAT	Limited Assurance	Testing highlighted two high risks relating to non-compliance with the timescales for completion of Education & Health Care Plans and that the self-assessment had not been fully completed.
1516-066 - Air Quality Regulatory Services		1				1	1	0	NAT	0	0	Limited Assurance	One high risk exception was raised due to a lack of overarching strategy and therefore no authority-wide long-term direction over how improvements to air quality could be achieved.

1516-074 - Adventure Playgrounds Property & Housing		3				3	1	1	NAT	1	NAT	Limited Assurance	Three high risk exceptions have been raised in relation to; 2 staff breaching the Personal and Professional Boundary Policy (mobile phone on person when on duty), inconsistent completion of the 'Work Activities' Health & Safety Risk Assessment and incomplete evidence of daily / weekly Risk Assessment Checks.
1516-073 - Housing Waiting List & Voids Property & Housing		4				4		3	1	NAT	NAT		Four high risk exceptions have been raised. The first relates to recording of ending tenancies on Northgate and the 2nd related to collection of rent owing at the end of tenancies. The 3rd exception was raised as void properties were not being updated within the Housing Repair database and the final exception related to a failure to accurately log whether the outgoing tenants were leaving possessions in the property.
1516-075 - Right to Buy Property & Housing		1	1	1		3	0	2	0	1	NAT	Limited Assurance	The high-risk exception was raised in relation to the acknowledgement of Right to Buy applications. Legislation stipulates that acknowledgement, in the form of an RTB2 letter, should be sent within 28 days of receipt of the application. Three acknowledgements within a sample of twenty-five exceeded this deadline.
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1516-018 - Dunsbury Hill Farm (DHF) Corporate					0	0	0	NAT	0	NAT	Assurance	This is the final report following on from the interim report issued in September 2015 where no exceptions were raised. A number of issues have been highlighted, but these are being managed by the project team. The main concern arising from the project is as to when it will be finally completed. There could be challenge from the contractor around some of the disputed costs. However the project should achieve its defined objectives.	
1516-030 - Employment & Training (Portsmouth Craft and Manufacturing Industry) Transport & Environment & Business Support					0	0	0	NAT	0	NAT	Assurance	No exceptions were highlighted as part of this audit.	
1516-047 - Treasury Management Finance & IS				1	1	NAT	0	1	NAT	NAT	Assurance	No exceptions raised	
1516-070 - Decoration Allowance Property & Housing					0	0	0	NAT	0	NAT	Assurance	Based on audit testing, assurance can be given regarding the arrangements in place for the control and administration of the Repairs and Maintenance Allowance and Special Decorations Payments in relation to Housing Revenue Account (HRA) dwellings.	
1516-080 - Asbestos Property & Housing					0	0	0	NAT	NAT	0	Assurance	No exceptions raised.	
1516-085 - Asset Acquisition Process Property & Housing					0	0	0	NAT	NAT	NAT	Assurance	No exceptions were raised from a review of the General Fund asset acquisitions process.	
1516-089 - Capital Repairs/Projects (Port)					0	0	0	NAT	NAT	NAT	Assurance	No exceptions have been raised as part of the audit.	

1516-100 - Local Sustainable Transport Fund (LSTF) Grant					0	0	0	NAT	NAT	NAT	Assurance	No exceptions raised
1516-102 - Young Peoples Housing Support Services (Contract)					0	0	0	NAT	0	NAT	Assurance	No exceptions have been raised as part of this audit.
1516-103 - Catering Contract (Port)					0	0	0	0	NAT	NAT	Assurance	No exception raised
1516-077 - Building of New Council Housing Property & Housing					0	0	0	NAT	0	0	Assurance	No exception raised
1516-060 - Budget Estimates for Capital Schemes Corporate					0	0	NAT	0	NAT	0	Assurance	No exception raised