

Appendix A - Municipal Year To Date (No Assurance and Critical Audit Summary)

Audit Title - NO ASSURANCE AUDITS 2015/16	Critical Risks	High Risks	Original Audit Assurance	Key Risk	Summary	Follow Up Due	Follow Up Audit Assurance	Follow Up Summary
1516-029 - Portsmouth Craft & Manufacturing Industry Transport Environment & Business Support		5	No Assurance	Injury to staff due to lack of training - Financial & Reputational	Five high risk exceptions arose within this audit which has resulted in no assurance overall. The exceptions relate to mandatory training, cash handling, copyright regulations, transparency of pricing and stock control.	2016/17 Audit Plan		
1516-037 Security & Reception Arrangements for the Ground Floor Corporate	1	3	No Assurance	Data Protection Breach - Financial & Reputational	One critical risk exception, four high risk exceptions and one medium risk exception have been raised as a result of audit testing. The critical exception relations to conversations deemed as confidential that are taking place in the open reception area. The high risk exceptions were raised in relation to the visitors booking system, reporting of incidents in the ground floor reception area, to a security presence in the ground floor reception area and the use of the 9 ground floor meeting rooms in the reception area.	Quarter 4 2015/16	Limited Assurance - Majority Resolved	Follow up testing confirmed that of the 6 original exceptions, 3 (1 critical and 2 high risk) have had their agreed actions implemented. Exceptions relating to the time taken to respond to visitors, reporting incidents and the signing in of visitors remained open and new actions were agreed
1516-052 Information Services Application Archiving Finance & IS		1	No Assurance	Data Protection Breach - Financial & Reputational	One high risk exception arose within the audit of application archiving. The exception highlights that of the 4 databases sampled, no archiving or deletion of data is occurring which could potentially lead to a breach of the Data Protection Act 1998	Quarter 2 2016/17		
1516-019 - Events Organised or Infrastructure Provided City Development & Culture		7	No Assurance	Health and Safety for the public - Reputational & Financial	Seven high risk exceptions have been raised as a result of audit testing relating to a lack of clear procedures for processing event applications, the event application process, fees and charges, risk assessments for events, insurance, event security and the monitoring of events.	2016/17 Audit Plan		Follow up carried out to be reported at the next GAS meeting

1516-082 - Closed-circuit Television (CCTV) Corporate		4	No Assurance	Non compliance with legislation - Financial & Reputational	Four high risk exceptions highlighted in this report. The CCTV Policy not including all CCTV usage across the Authority and services not having their own. Breach of Data Protection Act (DPA) Principle 7 and European Convention on Human Rights (ECHR) & Human Rights Act (HRA) Article 8 by some Housing tenants having access to CCTV images. Non-compliance with significant areas of the Codes of Practice, DPA and ECHR & HRA by services that utilise CCTV especially around defining a pressing need/ privacy impact assessment. Non-compliance with the Protection of Freedoms Act (POFA) Code of Practice regarding regular oversight of CCTV usage to ensure compliance with Codes of Practice and relevant Acts.	2016/17 Audit Plan		
1516-086 - Individual Service Contracts for Adult Social Care		2	No Assurance	Contracts become obsolete or ineffective - Operational & Financial	Two high risk exceptions were raised as a result of audit testing. It was found that no officer has responsibility for ensuring that Individual Service Contracts remain in line with the Authority's requirements. Ineffective use of resources was found as follows: i) information being sent out twice to care providers, ii) manual contracts being posted to care providers and the signed copies being scanned into Swift when returned, when it could be possible to send these out electronically.	2016/17 Audit Plan		
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1516-009 - Through Care Team Children's Social Care		5	No Assurance	Financial loss to the Authority	Five high risk exceptions and one medium risk exception have been raised as a result of audit testing. Testing identified Leaving Care Assessment of Needs were not being completed within the timescales stipulated and Pathway Plan were not in place by the time the young person was 16 years and 3 months old and the 6 monthly reviews of the Pathway Plans were delayed. Testing also showed that the systems in place to manage care leavers grants and payments was not adequate. This resulted in overpayments, duplicate payments and records not reconciling.	2016/17 Audit Plan		
1516-034 - Information Governance/ Data Protection/ Data security Corporate		2	No Assurance	Data Protection Breach - Financial & Reputational	Testing conducted during two security sweeps of the Civic Offices showed that staff were not complying with the clear desk policy and were failing to adequately secure PCC assets			
1516-045 - Accounts receivable Finance & IS		2	No Assurance	Financial loss to the Authority	Two high risk and one medium risk exceptions arose. 1 High and 1 Medium are ongoing exceptions from previous years audits dating back to the last 3 financial years. These relate to the authorisation of credit notes and debt collection targets.	2016/17 Audit Plan		
1516-098 Mainland Marketing Distributions (Shipping Ltd) - Main Accounting	0	0	No Assurance	Financial loss to the company due to lack of controls	No assurance can be given regarding the access controls to the main accounting system Navision. This was previously raised in the 2013/14 Accounts Receivable audit at MMD	2016/17 Audit Plan		