

Appendix A1 -Results from 2016/17 & 2017/18 Municipal Years (No Assurance and Critical Audit Summary)

Audit Title - NO ASSURANCE AUDITS	Critical Risks	High Risks	Original Audit Assurance	Key Risk	Summary	Follow Up Due	Follow Up Audit Assurance	Follow Up Summary
1617-070 - Resident Development - Housing & Property - Owen Buckwell - Original audit completed November 2016	0	5	No Assurance	Service not meeting the needs of residents	Six high risk exceptions have been raised as a result of testing. These were in relation to policy or procedures in place detailing the purpose and function of the Resident Development Service. The outcomes of the Resident Development service were not being captured or reported. Exceptions were also raised in relation to recording information on resident development progress forms, these forms are used to record details of meetings with the residents and incomplete financial information on some of the progress forms and the Resident Development 2016/2017 spreadsheet. In addition testing was unable to for a sample of 10 payments from the 2016/2017 spreadsheet, reconcile to the Transaction Report for the Resident Development Service. At the time of testing there was no inventory in place for equipment being used by the Resident Development Officers and residents.	2017/18 Audit Plan		Actions have been agreed with the Director. These will be followed up as part of the 2017/18 Audit Plan
1617-116 Craneswater Junior - External - Original audit completed December 2016	0	9	No Assurance	Weak financial management within the school	The Full Audit resulted in nine high risk and one medium risk exceptions relating to; Incorrect statements on the School Financial Value Standard document in relation to; no opportunity to declare interests at Full Governing Body meetings, no evidence of staff competency matrices, no evidence of a current hire agreement form or liability insurance for the Karate Club, non display of the whistle blowing policy on the staff room notice board and an incomplete Business Continuity Plan - in addition , irregular reconciliation of the petty cash account, uncounted cash in the safe which exceeded the permitted insurance holdings, incomplete record of assets, non reporting of PTA accounts to the Governing Body and a weakness in controls for mini bus usage.	2017/18 Audit Plan Quarter 1	Assurance	See main report
1617-083 Spend on Staffing Off Contract - HR, Legal & Performance - Jon Bell - Original audit completed January 2017	1	0	No Assurance	Failure to adequately vet staff DBS checks before commencing employment	A critical risk exception has been raised as part of the audit with regard to the checking of DBS certificates before temporary workers commence employment at PCC	2017/18 Audit Plan	Limited Assurance	See Main Report

Appendix A1 -Results from 2016/17 & 2017/18 Municipal Years (No Assurance and Critical Audit Summary)

Audit Title - NO ASSURANCE AUDITS	Critical Risks	High Risks	Original Audit Assurance	Key Risk	Summary	Follow Up Due	Follow Up Audit Assurance	Follow Up Summary
1617-072 Emergency Procedures - Housing & Property - Owen Buckwell - Original audit completed December 2016	0	3	No Assurance	Lack of record keeping regarding emergency incidents. Staff unaware of Emergency plan	Three high-risk exceptions have been raised in relation to the Property & Housing Service's emergency procedures, resulting in a no assurance rating. One high-risk exception was raised as four out of five (80%) of respondents from staffed PCC buildings did not have knowledge of the Emergency and Major Incident Planning Document, and had not disseminated it to staff. Another high-risk exception has been raised as the service does not maintain a central record of emergency incidents, or actions taken in response to them. A final high-risk exception was raised as, due to lack of records, it was not possible to ascertain staff adherence to the guidance within the emergency planning document. It was therefore not possible to comment on the effectiveness of either the guidance, or of the staff response.	2017/18 Audit Plan	No Assurance	See Main Report
1617-117 - Medina Primary - External - Original audit completed January 2017	0	6	No Assurance	Weak financial management within the school	Six high risk exceptions were raised relating to; inaccurate completion of the School Financial Value Standard Document, no DBS checks for the Governing Body, poor control of lettings including no evidence of public liability insurance for hirers, retention of a DBS certificate / supporting documentation and finance staff not having signed the PCC Income Handling Policy.	2017/18 Audit Plan	Assurance	See main report
1617-022 - Safety Signage - Culture & City Development - Stephen Baily	1	2	No Assurance	Lack of lead for water safety across the Authority	One critical risk and two high risk exceptions were raised as a result of the audit review. The common theme behind these exceptions stem from the lack of a defined lead to water safety across the city.	2017/18 Audit plan	Limited Assurance	See main report
1617-087 - Port CCTV - Port - Mike Sellers	2	1	No Assurance	Lack of accountability and corporate oversight	Two critical and one high risks exceptions have been identified as part of the review. The common theme underpinning all the findings relates to the historic lack of accountability and corporate oversight.	2017/18 Audit plan		Actions have been agreed with the Director and will be followed up during 2017/18
1617-093 - Insurance & Claims - MMD - Mark Willcox/ Chris Ward/ Mike Sellers	0	2	No Assurance	Lack of detailed documentation	Two high-risk exception was raised in relation to insurance claim investigations. It was not possible to obtain a sample of employer liability claims, as the documents could not be located. A sample of error cost corrections, largely relating to damaged or lost goods, was obtained, however investigation records were found to be inconsistent, lacking key details and resolutions. It was also not possible to obtain details of action taken in response to accidents that resulted in employer liability claims.	2017/18 Audit plan		Actions have been agreed with the MMD Directors and will be followed up during 2017/18

Appendix A1 -Results from 2016/17 & 2017/18 Municipal Years (No Assurance and Critical Audit Summary)

Audit Title - NO ASSURANCE AUDITS	Critical Risks	High Risks	Original Audit Assurance	Key Risk	Summary	Follow Up Due	Follow Up Audit Assurance	Follow Up Summary
1617-120 - Compliance with Fire Policy - Housing & Property - Owen Buckwell	1	1	No Assurance	Key assessments not being done in a timely manner	As at testing conducted in December 2016, one critical-risk exception was raised in relation to absent or out of date Fire Risk Assessments within PCC housing blocks. One high-risk exception was raised in relation to out of date gas safety certificates within Local Authority properties.	2017/18 Audit plan	Reasonable Assurance	See the main body of the report.
PCC1718-057 Harbour - External		13	No Assurance	Weak financial management within the school	15 high and 4 medium risk exceptions were raised as part of this audit. A no assurance opinion was reached as a result of an apparent lack of an effective financial framework across the Harbour sites which has resulted in weak operational controls.	2017/18 Audit Plan		Actions have been agreed with the head Teacher. These will be followed up as part of the 2017/18 Audit Plan
PCC1718-058 Mayfield - External		10	No Assurance	Weak financial management within the school	10 high and 1 medium risk exceptions were raised relating to weakness in operational controls for; income, petty cash, purchase cards, inventory, unofficial and PTA funds and no school CCTV policy.	2017/18 Audit Plan		Actions have been agreed with the Head Teacher. These will be followed up as part of the 2017/18 Audit Plan