

APPENDIX A2 - Audits Completed Since The Last Meeting

Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Achievement of organisation's strategic objectives	Compliance	Safeguarding of Assets	Effectiveness of Operations	Reliability & Integrity	Audit Assurance	Summary
PCC1718-057 Harbour - External		13	6		19	5	12	1	1		No Assurance	15 high and 4 medium risk exceptions were raised during the 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
PCC1718-058 Mayfield - External		10	1		11	1	7	1		2	No Assurance	10 high and 1 medium risk exceptions were raised relating to weakness in operational controls for; income, petty cash, purchase cards, inventory, unofficial and Parent Teacher Association funds and no school CCTV policy.
PCC1718-010 Marketing and Tourism- City Development & Culture - Stephen Baily		1	2		3	1	2	NAT	NAT	NAT	Limited Assurance	The high-risk exception was raised as it was not possible to locate an agreement in relation to 2017/18 Blue Reef Aquarium ticket sales potentially leaving PCC vulnerable should a dispute occur
PCC1718-013 Cash Collection - Community & Communication - Louise Wilders		3			3	NAT	2		NAT	1	Limited Assurance	Three high risk exceptions were raised as a result of audit testing. These were raised in relation to staff not having signed the income handling policy, a breach of income handling instructions/financial rules and finally non compliance with the anti-money laundering policy when reporting cash payments.
PCC1718-023 Purchase Cards - Finance & Information - Chris Ward		3	1		4		4	NAT		NAT	Limited Assurance	3 high risk exceptions have been raised as a result of audit testing in relation to the payments of Fines and Penalty Charge Notices, Illegible receipts and Split transactions.
PCC1718-056 Devonshire Infants - External					0						Full Assurance	No exceptions were raised as a result of this audit
PCC1718-045 Carbon Reduction Commitment- Housing & Property Services - James Hill					0			NAT	NAT	NAT	Full Assurance	No exceptions were raised following a review of the 2016/17 return.

