



Portsmouth  
CITY COUNCIL

## Internal Audit Progress Report 20<sup>th</sup> September 2019

Elizabeth Goodwin, Chief Internal Auditor

## 1. Introduction

Internal Audit is a statutory function for all local authorities.

The requirement for an Internal Audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015 as to:

*Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*

The standards for 'proper practices' are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2016].

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes

This report includes the status against the 2019/20 internal audit plan.

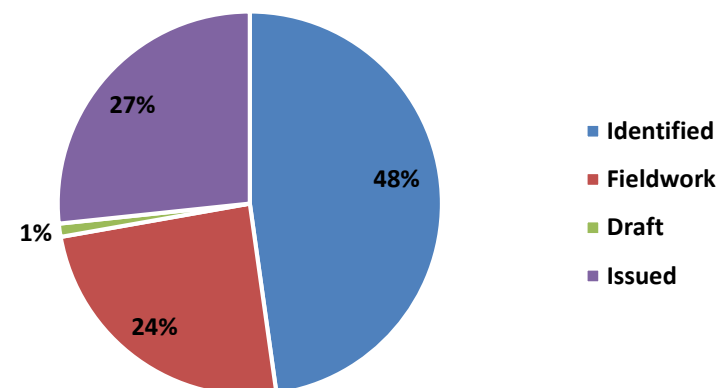
## 2. Audit Plan Progress as of 4th September 2019

There are 61 Full Audits and 29 Follow ups, in the revised planned for 2019/20, totalling 90 reviews. This is an increase from the plan originally approved in March 2019 and is a direct result of a re-evaluation of risk and the completion of audits outstanding from the 2018/19 plan, where high risk findings were identified.

To date, 47 (52%) have been completed or are in progress as at 4<sup>th</sup> September 2019. This represents 24 (27%) audits where the report has been finalised, 1 (1%) where the report is in draft and 22 (24%) audits currently in progress.

Status	Audits
Identified	43
Fieldwork	22
Draft Report	1
Final Report	24

### Audit Plan Progress as of 4th September 2019



### 3. Ongoing Internal Audit Involvement

Internal Audit has provided advice, ongoing reviews and involvement work in the following area. (For reference, advice is only recorded when the time taken to provide the advice exceeds one hour):

- Data Analysis and data matching in relation to Duplicate Invoices. Work has been undertaken to use data analytics software to identify potential duplicate invoices and or payments with the view to conduct continuous testing in this area.
- Regulation of Investigatory Powers Act (RIPA) - authorisations and policy review
- Anti-Money Laundering - monitoring, reporting and policy review
- Financial Rules Waivers
- National Fraud Initiative (NFI) to facilitate national data matching carried out by the Cabinet Office
- National Anti-Fraud Network (NAFN) bulletins and intelligence follow up
- Counter Fraud Programme - proactive work to reduce the risk exposure to the authority
- Policy Hub project to ensure that all Council policies are held in one place and staff are notified of the policies relevant to them
- Governance & Audit & Standards Committee - reporting and attendance
- Audit Planning and Consultation
- Risk Management
- Performance Management
- 1 special investigations (excludes Benefit and Council Tax Support cases)
- 11 items of advice, (where the advice exceeds an hours work)

### 4. Audit Plan Status/Changes

The following changes have been made to the plan since it was agreed in March 2019.

#### **Audits removed from the Audit Plan:**

- Under Occupation - Preliminary work identified that currently no work is performed in this area and therefore the risk to the organisation is deemed low.

- Harbour School - This school is moving to an academy, any deficit budget will move with the transfer.
- Mental Health - The scope of this review was to focus on 'Health Visitor' service, however the audit will now be deferred as the service is due a separate 'deep dive' exercise undertaken by Public Health.
- Education Healthcare Plan 19-25 year olds - This service recently received an Ofsted, audit have therefore removed this review from the plan to allow the service time to implement any actions as a result of the Ofsted inspection.
- Pyramids - Reassessed risk rating therefore removed, due for consideration as part of the 2020/21 audit plan.
- Capital Accounting - This area is exposed to external audit review and has been removed from the plan due to the volume of areas added below.

**Audits added into the Audit Plan:**

- Information Governance - This audit is added in order to verify the archiving and deletion position across the organisation.
- Russets - Discussions with a Senior Manager highlighted potential risk exposures.
- NHS Data Security - Verification of annual submission required.
- St Edmunds - School determined
- Corpus Christi - School determined
- Manor Infants - School determined
- Incomes Due from Portico - Added due to concerns raised relating to self-declarations.
- Alcohol Treatment Capital Funding Grant - New grant verification.
- ORPHEUS (EU Grant) - New grant verification.
- PECS Grant - New grant verification.
- Local Transport Capital Grant - New grant verification.

The following audits are added to the plan as high risk exceptions were identified during 2018/19 audits, which were completed post submission of the 2019/20 audit plan therefore follow ups are required.

- Mobile Phones
- Appointeeships
- Youth Offending Team
- Fostering
- Homelessness and Temporary Accommodation

- Port - IT Security - (Email, backups etc)
- Port Maintenance
- Port CCTV
- Home to School Transport
- Hire Cars

**Amendments made to the Audit Plan:**

- Port Grant - Amended to SPEED.
- Grants - Amended to Bus Subsidy.
- Schools - Amended to Copnor Primary.

## 5. Areas of Concern

There are no new areas of concerns. A position update for Hire Cars and Home to School Transport is provided as both audits were brought to the attention of this committee at the previous meeting.

Both audits have been subject to a follow up review and these are both currently in draft reporting stage. Whilst there has been some movement to implement the agreed actions the risks are yet to be fully mitigated and therefore the level of assurance has not significantly changed. The Director of the service is providing an update to the committee separate to this report.

## 6. Assurance Levels

Internal Audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives for the area under review.

Assurance Level	Description / Examples
<b>Assurance</b>	<i>No issues or minor improvements noted within the audit but based on the testing conducted, assurance can be placed that the activity is of low risk to the Authority</i>
<b>Reasonable Assurance</b>	<i>Control weaknesses or risks were identified but overall the activities do not pose significant risks to the Authority</i>
<b>Limited Assurance</b>	<i>Control weaknesses or risks were identified which pose a more significant risk to the Authority</i>
<b>No Assurance</b>	<i>Major individual issues identified or collectively a number of issues raised which could significantly impact the overall objectives of the activity that was subject to the Audit</i>
<b>NAT</b>	<i>No areas tested</i>

*Audits rated No Assurance are specifically highlighted to the Governance and Audits and Standards Committee along with any Director's comments. The Committee is able to request any director attends a meeting to discuss the issues.*

## 7. Exception Risk Ranking

The following table outline the exceptions raised in audit reports, reported in priority order and are broadly equivalent to those previously used.

Priority Level	Description
<b>Low Risk (Improvement)</b>	<i>Very low risk exceptions or recommendations that are classed as improvements that are intended to help the service fine tune its control framework or improve service effectiveness and efficiency. An example of an improvement recommendation would be making changes to a filing system to improve the quality of the management trail.</i>
<b>Medium Risk</b>	<i>These are control weaknesses that may expose the system function or process to a key risk but the likelihood of the risk occurring is low.</i>
<b>High Risk</b>	<i>Action needs to be taken to address significant control weaknesses but over a reasonable timeframe rather than immediately. These issues are not 'show stopping' but are still important to ensure that controls can be relied upon for the effective performance of the service or function. If not addressed, they can, over time, become critical. An example of an important exception would be the introduction of controls to detect and prevent fraud.</i>
<b>Critical Risk</b>	<i>Control weakness that could have a significant impact upon not only the system function or process objectives but also the achievement of the Council's objectives in relation to: The efficient and effective use of resources, The safeguarding of assets, The preparation of reliable financial and operational information, Compliance with laws and regulations and corrective action needs to be taken immediately.</i>

*Any critical exceptions found the will be reported in their entirety to the Governance and Audits and Standards Committee along with Director's comments*



## 8. 2019/20 Audits completed to date (4<sup>th</sup> September 2019)

### Play Areas - Director of Culture, Leisure and Regulatory Services

**Exceptions Raised**

Critical	High	Medium	Low
0	0	0	0

**Overall Assurance Level**

<b>Assurance</b>
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**Assurance Level by Scope Area**

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	<b>Assurance</b>
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	<b>Assurance</b>
Reliability and Integrity of Data	NAT

No issues were raised as part of this review.

### Community Centres (Associations) - Director of Culture, Leisure and Regulatory Services

**Exceptions Raised**

Critical	High	Medium	Low
0	2	1	0

**Overall Assurance Level**

<b>Limited Assurance</b>
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Agreed actions are scheduled to be implemented by October 2019

**Assurance Level by Scope Area**

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	<b>Reasonable Assurance</b>
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	<b>Limited Assurance</b>
Reliability and Integrity of Data	<b>Assurance</b>

Two high risk exceptions were raised in relation to outstanding actions from the most recent Service Level Agreement monitoring meeting and inconsistencies in the hire agreement across the centres, which included lack of evidence of Public Liability Insurance, Disclosure & Baring Service checks and qualifications where relevant. One medium risk exception was also raised.

**Homes in Multiple Occupation - Director of Housing, Neighbourhood and Building Services**
**Exceptions Raised**

Critical	High	Medium	Low
0	2	0	0

**Overall Assurance Level**
**Limited Assurance**
**Agreed actions are scheduled to be implemented by September 2019**
**Assurance Level by Scope Area**

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Limited Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

Two high risk exceptions were raised in relation to licence holder not sending relevant anniversary documentation within the required timescales and payments for mandatory licences being understated from the set fees.

**Learning and Development - Director of HR, Legal and Performance**
**Exceptions Raised**

Critical	High	Medium	Low
0	1	0	1

**Overall Assurance Level**
**Reasonable Assurance**
**Agreed actions are scheduled to be implemented by September 2019**
**Assurance Level by Scope Area**

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

One high risk exception was raised in relation to expired/incomplete mandatory training for a sample of employees. One low risk exception was also raised as a result of this review.

**Portsmouth Craft & Manufacturing Industry (PCMI) - Director of Regeneration**
**Exceptions Raised**

Critical	High	Medium	Low
0	3	1	0

**Overall Assurance Level**

**Limited Assurance**

Agreed actions are scheduled to be implemented by July 2019

**Assurance Level by Scope Area**

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Limited Assurance
Reliability and Integrity of Data	NAT

Three high risk exceptions were raised in relation to the failure of reconciliation on stock, lack of internal control for the overall responsibility of checking inventory items and the authority for the disposal of assets, and expired/ incomplete mandatory training for PCMI staff.

**Residential Parking - Director of Regeneration**
**Exceptions Raised**

Critical	High	Medium	Low
0	2	1	0

**Overall Assurance Level**

**Limited Assurance**

Agreed actions are scheduled to be implemented by September 2019

**Assurance Level by Scope Area**

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Limited Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

Two high risks were raised in relation to temporary residential permits not being dealt with immediately after the permitted 6 week period resulting in the permits being valid for a longer period of time and the stock control and issuing of visitor permits at outlets. One medium risk exception was also raised as a result of this review.

**St Edmunds - External (Schools)**
**Exceptions Raised**

Critical	High	Medium	Low
0	2	1	0

**Overall Assurance Level**

**Reasonable Assurance**

Agreed actions are scheduled to be implemented by September 2019

**Assurance Level by Scope Area**

Achievement of Strategic Objectives	<b>Reasonable Assurance</b>
Compliance with Policies, Laws & Regulations	<b>Limited Assurance</b>
Safeguarding of Assets	<b>Assurance</b>
Effectiveness and Efficiency of Operations	<b>Assurance</b>
Reliability and Integrity of Data	<b>NAT</b>

Two high risks were raised in relation to the control and administration of lettings at the school and incorrect VAT claims in relation to Purchase Card expenditure. Whilst two high risks have been raised reasonable assurance has been given because of the strategic arrangements in place to govern the school where found to be sound.

**Energy Management, Includes carbon reduction, energy purchasing and services - Director of Housing, Neighbourhood and Building Services**

Grant Verification - Testing was able to evidence sufficient capital expenditure to allow the Chief Internal Auditor to sign the declaration confirming the grant conditions had been complied with.

**Local Transport Capital Grant - Director of Finance and IS**

Grant Verification - Testing was able to evidence sufficient capital expenditure to allow the Chief Internal Auditor to sign the declaration confirming the grant conditions had been complied with.

**Langstone Harbour Board - External**

Audit Results reported to an external board

## 9. Follow-up Action Categorisation

The following table outlines the follow up categories used to describe the outcome of follow up testing completed.

Follow Up Categories	Description
Open	<i>No action has been taken on agreed action.</i>
Pending	<i>Actions cannot be taken at the current time but steps have been taken to prepare.</i>
In Progress	<i>Progress has been made on the agreed action however they have not been completed.</i>
Implemented but not Effective	<i>Agreed action implemented but not effective in mitigating the risk.</i>
Closed: Verified	<i>Agreed action implemented and risk mitigated, verified by follow up testing.</i>
Closed: Not Verified	<i>Client has stated action has been completed but unable to verify via testing.</i>
Closed: Management Accepts Risk	<i>Management has accepted the risk highlighted from the exception.</i>
Closed: No Longer Applicable	<i>Risk exposure no longer applicable.</i>

## 10. 2019/20 Follow-up Audits completed to 4<sup>th</sup> September 2019

### Children's Residential Unit - Director of Children's Social Care

**Original Exceptions Raised**

Critical	High	Medium	Low
0	5	1	0

Latest implementation date scheduled during the original audit was in June 2018

**Original Assurance Level**

Limited Assurance	➔	Reasonable Assurance
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**Follow-up Assurance Level**
**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
2 (High)	0	0	0	4 (3 High) (1 Medium)	0	0	0

Follow up testing has confirmed that three high and one medium risk exceptions have now been closed and verified and two high risk exceptions remain open in relation to incomplete financial rules training and non-compliance with VAT regulations on the use of purchase cards. The new furthest revised implementation date is 31<sup>st</sup> August 2019.

### City Twinning - Director of Culture, Leisure and Regulatory Services

**Original Exceptions Raised**

Critical	High	Medium	Low
0	3	0	0

Latest implementation date scheduled during the original audit was in October 2018

**Original Assurance Level**

Limited Assurance	➔	Limited Assurance
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**Follow-up Assurance Level**
**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
3 (High)	0	0	0	0	0	0	0

Follow up testing has confirmed that three high exceptions remain open in relation to PCC's twinning strategy, procedural guidance and the objectives set and budget allocated, for each of its twinning arrangements. The new furthest revised implementation date is not known at time of follow up testing.

**Contaminated Land - Director of Regeneration**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	1	0	0

Latest implementation date scheduled during the original audit was in December 2018

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Limited Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
1 (High)	0	0	0	0	0	0	0

Follow up testing has confirmed that one high risk exception has remained open. This is in relation to an out-of-date Contaminated Land Strategy which is a mandatory requirement for local authorities. The new revised implementation date is 30<sup>th</sup> September 2019.

**Modern Records - Director of Culture, Leisure and Regulatory Services**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	3	1	0

Latest implementation date scheduled during the original audit was in October 2020

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Limited Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	3 (2 High) (1 Medium)	0	0	1 (High)	0	0

Follow up testing has confirmed that two high and one medium risk remains in progress and one high risk exceptions has now been closed but not verified. The in progress risks relate to the condition of the store and the digital preservation policy. The new revised implementation date is October 2020 due to the time it would take to take action on the store conditions.

**Outdoor Centre - Director of Culture, Leisure and Regulatory Services**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	1	0	0

Latest implementation date scheduled during the original audit was in February 2019

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Limited Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
1 (High)	0	0	0	0	0	0	0

Follow up testing has confirmed that one high risk exception remains open in relation to a lack of data within the contract monitoring process. The new revised implementation date is 31<sup>st</sup> July 2019.

**Registrars - Director of Culture, Leisure and Regulatory Services**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	1	1	0

Latest implementation date scheduled during the original audit was in October 2018

**Original Assurance Level**

Reasonable Assurance

**Follow-up Assurance Level**

Reasonable Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
1 (High)	0	0	0	1 (Medium)	0	0	0

Follow up testing has confirmed that one medium risk exception has now been closed and verified and one high risk exception remains open in relation to the completion of mandatory training. The new revised implementation date was May 2019.



**Direct Payments - Director of Finance & Information Services**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	1	2	0

Latest implementation date scheduled during the original audit was in April 2019

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Reasonable Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	2 (Medium)	0	1 (High)	0	0	0

Follow up testing has confirmed that one high risk exception has now been closed and verified and two medium risk exceptions are in progress. The in progress exceptions relate to recovery action and fraud checks on personal assistants. The new revised implementation date is September 2019.

**Domiciliary Care - Director of Adult Services**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	5	0	0

Latest implementation date scheduled during the original audit was in April 2019

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Limited Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	3 (High)	0	1 (High)	1 (High)	0	0

Follow up testing has confirmed that three high risk exceptions are in progress, one high risk is closed and verified and one high risk is closed but not verified. The in progress exceptions relate to reducing client wait times, monitoring of hours and monitoring of complaints. The new revised implementation date is June 2020 as a wider review is being undertaken.

**Health and Safety - Director of Housing, Neighbourhood and Building Services**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	1	0	1

Latest implementation date scheduled during the original audit was in January 2019

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Limited Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
2 (1 High) 1 (Low)	1	0	0	0	0	0	0

Follow up testing has confirmed that one high risk in relation to incomplete mandatory Health and Safety training across the authority and one low risk exception remains open in relation to RIDDOR reporting. The low risk exception has been increased to a high risk as a result of a RIDDOR reportable accident not being reported to the HSE within the required timescale. The new furthest revised implementation date is 31<sup>st</sup> August 2019.

**Supporting vulnerable people through Homecheck/ Telecare - Director of Housing, Neighbourhood and Building Services**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	4	2	1

Latest implementation date scheduled during the original audit was in May 2019

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Limited Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
4 (3 High) 1 (Medium)	1	2 (1 Medium) 1 (Low)	0	1 (High)	0	0	0

Follow up testing has confirmed that one medium and one low risk exception are in progress and one high risk exception is closed and verified Three high risk and one medium risk exceptions remain open in relation to incomplete mandatory training, ineffective stock checks being undertaken, conditions not being met as indicated from Key Performance Indicators and accuracy within system records. The new furthest implementation date is 31<sup>st</sup> March 2020.

**Land Charges - Director of HR, Legal and Performance**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	1	2	1

Latest implementation date scheduled during the original audit was in October 2018

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Reasonable Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
1 (Low)	0	0	0	1 (Medium)	0	2 (1 High) (1 Medium)	0

Follow up testing has confirmed for one high and one medium risk exceptions where management has accepted the risk, one medium risk exception has been closed and verified and one low risk remains open in relation to formalising and centralising procedures.

**Risk Management - Director of HR, Legal and Performance**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	3	1	1

Latest implementation date scheduled during the original audit was in March 2019

**Original Assurance Level**

Limited Assurance

**Follow-up Assurance Level**

Reasonable Assurance

**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	1 (Medium)	0	4 (3 High) (1 Medium)	0	0	0

Follow up testing has confirmed that three high and one medium risk exceptions have now been closed and verified and one medium risk is in progress.

**Travel and Subsistence - Director of Finance and Information Services**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	5	1	0

Latest implementation date scheduled during the original audit was in December 2018

**Original Assurance Level**

Limited Assurance	➔	Limited Assurance
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**Follow-up Assurance Level**
**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
1 (Medium)	0	4 (High)	0	1 (High)	0	0	0

Follow up testing has confirmed that four high risk exceptions are in progress, one high risk exception has been closed and verified and one medium risk exception remains open in relation to split expense claims to circumnavigate mileage rules not being highlighted within the "EBS Policy Violation Report." This exception has now been implemented but not verified by audit. The in progress high risk exceptions relate to training, journey details, line manager responsibilities and communication of results. The new revised implementation date is September 2019.

**Substance Misuse - Director of Public Health**
**Original Exceptions Raised**

Critical	High	Medium	Low
0	1	1	0

Latest implementation date scheduled during the original audit was in Summer 2020

**Original Assurance Level**

Limited Assurance	➔	Limited Assurance
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**Follow-up Assurance Level**
**Follow Up Action**

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	1 (High)	1 (Medium)	0	0	0	0	0

Follow up testing has confirmed that one medium risk exception is in progress however, it should be noted that the medium risk exception was not due for action until summer 2020 and will be followed up as part of the 2020/2021 audit plan). One high risk exception is pending in relation to reporting of performance to committee due to oversight and will be reported at the next committee meeting.

## 11. Audits in Draft

Audit	Directorate	Draft Since	Projected Issue Date	Revised	Comments
Volunteering & Social Action	Culture, Leisure and Regulatory Services	16/08/2019	06/09/2019		N/A

## 12. Audits in Progress

Audit	Directorate	Delayed	Projected Issued Date	Revised Issued Date	Comments
Bus Subsidy Grants	Finance and IS	n/a	November		n/a
Coffee Shops	Housing, Neighbourhood and Building Services	Yes	November		Delayed due to client staff shortages including sickness.
Disabled Facilities Grant	Housing, Neighbourhood and Building Services	n/a	November		
Edge of Care	Children Social Care	n/a	November		
Estate Services	Housing, Neighbourhood and Building Services	n/a	November		
Guildhall	Culture, Leisure & Regulatory Services	n/a	November		
Housing & Council Tax Benefits	Finance and IS	n/a	November		
Income Dues Condor	Port	Yes	November		Delayed due to on-site staff availability at the contractor

IS Helpdesk & Desktop Management	Finance and IS	n/a	November		
Planning	Regeneration	n/a	November		
Port Grant 2SEAS SPEED	Port	n/a	November		Grant Verification therefore ongoing
Purchase Cards	Finance and IS	n/a	November		
Strategic Project Management	Regeneration	n/a	November		
Troubled Families Grant	Children Social Care	n/a	November		Grant Verification therefore ongoing
Water Safety	Culture, Leisure & Regulatory Services	n/a	November		
Deprivation of Liberties	Adult Social Care	Yes	November		Delayed due to client availability.
Emergency Planning & Disaster Recovery	Port	n/a	November		
Schools(Copnor)	External	n/a	November		
Community Centres (PCC Staffed)	Housing, Neighbourhood and Building Services	n/a	November		
Home 2 School Transport	Regeneration	n/a	November		
Homelessness and Temporary Accommodation	Housing, Neighbourhood and Building Services	n/a	November		
Mobile Phones	Finance and IS	n/a	November		

## 13. Exceptions

Of the 2019/20 full audits completed, 17 exceptions have been raised. A breakdown of the exceptions within each category is detailed below:

Risk	Total
Critical Risk	0
High Risk	12
Medium Risk	4
Low Risk - Improvement	1

