

APPENDIX B

2013/14 Followed Up Audits - High Risk Exceptions Audit Title	High Risk Open		High Risk Closed		High Risk Total	Comments
F1314-014 Financial Services - Petty Cash/Imprest Accounts	3	75%	1	25%	4	One high risk exception remains open and two high risk exceptions remain in progress at the time of follow up testing. The open high risk is in relation to updating the petty cash account list to reflect current accounts only. Further testing also identified the children's homes appeared twice and five schools that are now academies are still on the balance sheet. The two high risk that remained in progress were as a result of a reminder to schools highlighting breaches of Financial Rules not being actioned as agreed.
F1314-015 Financial Services - Controlled Stationery	2	100%	0	0%	2	The controlled stationery process is to be reviewed to include guidance on chasing receipt acknowledgement memos that have not been returned and future reports will now be retained. The second high risk exception was for informaion only and reported on in the 2013/14 Performance Development Review and Mandatory Training audit.
F1314-024 Housing Management - Security	1	100%	0	0%	1	Due to a system upgrade the facility to complete the agreed action was not available. Reports are being rebuilt in conjunction with IS and software provider
F1314-031 Housing Management - Sheltered Housing Service	0	0%	2	100%	2	
F1314-035 Housing Management - Sub letting prevention	0	0%	2	100%	2	
F1314-050 Adult Social Care - Residential and Day Centres self assessments	1	50%	1	50%	2	The high risk exception that has not been addressed was due to some purchase orders not being raised in advance. The reason given behind this is that these are usually for spend on repairs and maintenance of items and the units do not have any idea how much these will cost until the company has been out to do the work and have then invoiced PCC. Action agreed is that purchase orders will be raised in advance even if they are with a nominal amount.
F1314-056 HR, Legal & Performance - Gifts and Hospitality	1	100%	0	0%	1	Agreed action to highlight and take action on non compliant gifts was not fully implemented. Process to identify non compliance now working. City Solicitor to keep a log of actions taken from now on.
F1314-072 Children's Social Care & Safeguarding- Youth Offending Team	5	83%	1	17%	6	Four of the open high risk exceptions relate to issues within producing and reviewing asset assessments and intervention plans. These are to be resolved by having every assessment reviewed by the YOT management board on a monthly basis and exception reports being escalated to the Head of Children's Social Care. The final exception relates to a lack of evidence of young people completing self assessment forms. In response the service are going to review the tools used in assessments.
F1314-074 Children's Social Care & Safeguarding - YOT Volunteer Recuirment	0	0%	1	100%	1	

APPENDIX B

F1314-076 Children's Social Care & Safeguarding - Kinship Policy	0	0%	1	100%	1	
F1314-079 Children's Social Care & Safeguarding - Foster Placements and residential care self assessments	1	100%	0	0%	1	The high risk exception that has not been addressed related to Information Governance training. 6 casual staff transferred to permanent in April 2014 and had not as at 28/5/14 carried out this training. Unit Manager agreed that staff will do this training by the end of November 2014.
F1314-080 Children's Social Care & Safeguarding - HR Safer recruitment Childrens Services	2	67%	1	33%	3	One high risk exception that has not been addressed relates to Safer Recruitment Training. Some staff had booked onto the course but had not attended and some staff had not booked onto the course at all. The Team Leader Business Support is responsible for chasing these staff members to ensure that they attend the course. The Head of Children's Social Care set out his expectation that staff should have done this training by the end of June 2014. The other issue related to interview notes not being returned to Human Resources who will chase these but are not always successful in getting them returned by the service.
F1314-113 Transport & Environment - Fuel purchases	1	50%	1	50%	2	There were three agreed actions for the open exception. Two have been completed as agreed, the third relates to a school failing to adequately complete it's mini bus mileage log. The finance officer for the school will now check and evidence the log on a termly basis
F1314-138 Financial Services - External Bailiffs	3	100%	0	0%	3	Due to the implementation of the new contract agreed actions have been delayed. Quarterly contract monitoring to commence in August 2014 and the agendas of the meetings will be retained. A reconciliation of accounts held with company A was undertaken on 4 August 2014. Monthly STATs will be reviewed to ensure that all requested information is provided.
1213-032 Revenues & Benefits - Debt Recovery	0	0%	1	100%	1	
Total	20	63%	12	38%	32	

APPENDIX B

2013/14 Audits Followed Up - Medium Risk Exceptions

Audit Title	Medium Risk Open		Medium Risk Closed		Medium Risk Total
F1314-031 Housing Management - Sheltered Housing Service	0	0%	3	100%	3
F1314-035 Housing Management - Sub letting prevention	0	0%	1	100%	1
F1314-050 Adult Social Care - Residential and Day Centres self assessments	1	100%	0	0%	1
F1314-056 HR, Legal & Performance - Gifts and Hospitality	0	0%	1	100%	1
F1314-061 HR, Legal & Performance - Data Quality checks	0	0%	5	100%	5
F1314-079 Children's Social Care & Safeguarding - Foster Placements and residential care self assessments	0	0%	1	100%	1
F1314-138 Financial Services - External Bailiffs	1	50%	1	50%	2
Total	2	14%	12	86%	14

PAGE 2

2013/14 Audits Followed Up - Low Risk Exceptions

Audit Title	Low Risk Open		Low Risk Closed		Low Risk Total
F1314-031 Housing Management - Sheltered Housing Service	0	0%	1	100%	1
F1314-061 HRLP - Data Quality checks	0	0%	1	100%	1
Total	0	0%	2	100%	2

2013/14 Audits Followed Up - All Exceptions

Audit Title	Original Number of Exceptions	% Open	% Closed
F1314-014 Financial Services - Petty Cash/Imprest Accounts	4	75%	25%
F1314-015 Financial Services - Controlled Stationery	2	100%	0%
F1314-024 Housing Management - Security	1	100%	0%
F1314-031 Housing Management - Sheltered Housing Service	6	0%	100%
F1314-035 Housing Management - Sub letting prevention	3	0%	100%
F1314-050 Adult Social Care - Residential and Day Centres self assessments	3	67%	33%
F1314-056 HR, Legal & Performance - Gifts and Hospitality	2	50%	50%
F1314-061 HR, Legal & Performance - Data Quality checks	6	0%	100%
F1314-072 Children's Social Care & Safeguarding- Youth Offending Team	6	83%	17%
F1314-074 Children's Social Care & Safeguarding - YOT Volunteer Recruitment	1	0%	100%
F1314-076 Children's Social Care & Safeguarding - Kinship Policy	1	0%	100%
F1314-079 Children's Social Care & Safeguarding - Foster Placements and residential care self assessments	2	50%	50%
F1314-080 CSCS - HR Safer recruitment Childrens Services	3	67%	33%
F1314-113 Transport & Environment - Fuel purchases	2	50%	50%
F1314-138 Financial Services - External Bailiffs	5	80%	20%
1213-032 Revenues & Benefits - Debt Recovery	1	0%	100%
Total	48	46%	54%

PAGE 3