

## APPENDIX B

2014/15 Followed Up Audits - Critical Risk Exceptions	Critical Risk Open		Critical Risk Closed		Total Critical Risk	Comments
Audit Title						
F1415-066   FIN - Concessionary Travel Passes	0	0%	1	100%	1	
						The agreed actions were set on a short, medium and long term basis. Due to resource pressures the medium term action was not completed on time and has been pushed back to September 2015. Further details can be found within the full September Audit Performance Report
F1415-078   H&P - Safer Recruitment	1	100%	0	0%	1	
Total	1	50%	1	50%	2	

2014/15 Followed Up Audits - High Risk Exceptions	High Risk Open		High Risk Closed		Total High Risk	Comments
Audit Title						
						A high risk exception relating to a lack of inventory management was raised during the initial audit. Follow up testing evidenced that stock control processes have been implemented and management checks enforced. However, to fully mitigate the risks identified, reconciliations are required on the stock collections and jobs completed to verify all stock is accounted for.
F1415-027   CAB - Homecheck Telecare	1	20%	4	80%	5	
F1415-067   HLP - eBay Account	0	0%	1	100%	1	
F1415-076   H&P - Claims	0	0%	2	100%	2	
						A high risk exception relating to B&B spend variances was raised during the initial audit. The agreed action to analyse the variance has not yet been completed as resources were instead used to create a process with a view to preventing future variances occurring.
F1415-077   H&P - Homelessness & Temporary Accommodation	1	100%	0	0%	1	
F1415-078   H&P - Safer Recruitment	0	0%	1	100%	1	
F1415-098   PIP - Port Finance	0	0%	1	100%	1	
F1415-123   EXT - Langstone Infant	0	0%	5	100%	5	
F1415-129   EXT - Manor Infant	0	0%	13	100%	13	
						An in year follow up was completed after 8 high risk exceptions were highlighted during the initial audit
1516-023   CUL - Hillside & Wymering Lodge	0	0%	8	100%	8	
Total	4	11%	27	73%	37	

## APPENDIX B

2014/15 Followed Up Audits - Medium Risk Exceptions		Medium Risk Open		Medium Risk Closed		Total Medium Risk
Audit Title						
F1415-067	HLP - eBay Account	0	0%	1	100%	1
F1415-077	H&P - Homelessness & Temporary Accommodation	1	100%	0	0%	1
Total		1	50%	1	50%	2

2014/15 Followed Up Audits - Low Risk Exceptions		Low Risk Open		Low Risk Closed		Total Low Risk
Audit Title						
F1415-067	HLP - eBay Account	0	0%	1	100%	1
F1415-076	H&P - Claims	0	0%	1	100%	1
Total		0	0%	2	100%	2