

APPENDIX A

Audits Completed between 1st April 2015-24th August 2015												
Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Safeguarding of Assets	Effectiveness of Operations	Reliability & Integrity	Audit Assurance	Summary
Stephen Baily - Director of Culture & City Development												
1516-023 CDC - Hillside and Wymering		8			8	0	7	1	NAT	NAT	No Assurance	Eight high risk exceptions have been raised as a result of this review and, although audit testing has not highlighted any misappropriation of funds, no assurance can be given in relation to the financial processes and controls at the Wymering Community Centre until a robust financial management framework is in place and operating. This audit was followed up in year. See Appendix B for details
Di Smith - Director of Children Services & Education												
1516-039 CSE - Pupil Premium funding		1			1	0	1	NAT	0	0	Limited Assurance	One high risk exception was raised as a result of testing which relates to one school out of the sample of nine not publishing Pupil Premium Funding spend details for 2014/2015 on the school website.
Owen Buckwell - Director of Property & Housing												
1516-079 HSP - Security Passes and Building Access		1		1	2	0	2	0	NAT	0	Limited Assurance	One high risk exception was raised as testing found that swipe passes of ex-employees were not being disabled potentially allowing unauthorised access to PCC buildings
External												
1516-091 EXT - LHB											N/A	Audit completed for external client
1516-092 CSE - St Edmunds		5			5	0	4	1	0	0	Limited Assurance	The Full Audit resulted in five high risk exceptions being raised for the areas tested.- the agreed actions were all addressed and evidenced before the conclusion of the report therefore mitigating the risks highlighted. Completion of the Schools Financial Value Standard (SFVS) statement for year ending March 2015 is in line with Internal Audit's judgment.
Total for period	0	15	0	1	16							

Audits Completed between 25th August 2015 - 6th October 2015												
Audit Title	Critical Risk	High Risk	Medium Risk	Low Risk - Improvement	Total Exceptions	Internal Control Environment	Compliance	Safeguarding of Assets	Effectiveness of Operations	Reliability & Integrity	Audit Assurance	Summary
Stephen Baily - Director of Culture & City Development												
1516-017 CDC - Planning fees		1	2		3	2	0	NAT	1	NAT	Limited Assurance	One high risk and two medium risk exceptions arose on Planning Fees. The high risk relates to incomplete mandatory Financial Rules training. The medium risk exceptions relate to publication of outdated fees and lack of evidence regarding the calculation of the planning fees verification.

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1516-018 CDC - Dunsbury Hill Farm					0			NAT			Assurance	This is an interim report on the construction of the DHF access road. No exceptions have been raised but a number of risks highlighted that will be followed up at the next audit including Oak tree roots and stream design, SGN gas main relocation and effects of adverse weather
1516-021 CDC - Museum & Heritage Service - Volunteers					0			NAT	NAT	NAT	Assurance	Based on testing conducted assurance can be given regarding the arrangements in place for volunteers working for the Museum & Heritage Service.
Alan Cufley - Director of Transport, Environment & Business Support												
1516-029 TES - PCMI Manufacturing		5			5	1	2	1	1	0	No Assurance	Five high risk exceptions arose within this audit which has resulted in no assurance overall. The exceptions relate to mandatory training, cash handling, copyright regulations, transparency of pricing and stock control.
Louise Wilders - Director of Community & Communication												
1516-031 C&C - Cashiers & Cash Collection		4		3	7	NAT	3	2	NAT	2	Limited Assurance	Five high risk exceptions have been raised in relation to the PCC Cash Handling instructions, the retention of grey slips receipts from the cash collection contractor, donations belonging to the D-Day Museum Trust being held in the D-Day museum safe and banked by a member of PCC staff, a breach of the Anti-Money Laundering Policy and Procedures which requires all cash payments over £2000 to be reported to Internal Audit and a lack of evidence to confirm that the checks have been undertaken by internal audit on the reports of cash payments to identify if there is a need to report information on to the Serious Organised Crime Agency (SOCA) which is a legal requirement; failure to do so is a criminal offence.
1516-037 C&C - Security & Reception Arrangements	1	3		2	6	NAT	NAT	NAT	6	NAT	No Assurance	One critical risk exception, four high risk exceptions and one medium risk exception have been raised as a result of audit testing. The critical exception relations to conversations deemed as confidential that are taking place in the open reception area. The high risk exceptions were raised in relation to the visitors booking system, reporting of incidents in the ground floor reception area, to a security presence in the ground floor reception area and the use of the 9 ground floor meeting rooms in the reception area.
Chris Ward - Director of Finance & Information Service												
1516-051 FIS - Grants (PH, LSTF etc.)					0	0	0	NAT	NAT	NAT	Assurance	No exceptions were raised in this audit. Testing reviewed the 2014/15 Public Health Grant expenditure to ensure it complied with the grant criteria.
1516-052 FIS - Application Archiving		1			1	NAT	1	NAT	0	NAT	No Assurance	One high risk exception arose within the audit of application archiving. The exception highlights that of the 4 databases sampled, no archiving or deletion of data is occurring which could potentially lead to a breach of the Data Protection Act 1998
Total for period	1	14	4	3	22							