

**APPENDIX B**

<b>2014/15 Followed Up Audits - Critical Risk Exceptions</b>	<b>Critical Risk Open</b>		<b>Critical Risk Closed</b>		<b>Total Critical Risk</b>	<b>Comments</b>
<b>Audit Title</b>						
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	
						Sample testing on 25 purchase card logs saw further non compliance with both purchasing card and financial rules. A review of the purchasing card process is to form part of the Procure to Pay project
F1415-056   FIN - Purchase Cards	1		0		1	
F1415-086   H&P - PAT Testing	0		1		1	
						Whilst progress has been made in respect of reviewing transport operators insurance and DBS details the Authority still does not have complete records in these areas
F1415-110   T&E - Home to school transport	2		0		2	
<b>Total</b>	<b>4</b>	<b>67%</b>	<b>2</b>	<b>33%</b>	<b>6</b>	

<b>2014/15 Followed Up Audits - High Risk Exceptions</b>	<b>High Risk Open</b>		<b>High Risk Closed</b>		<b>Total High Risk</b>	<b>Comments</b>
<b>Audit Title</b>						
						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	

**APPENDIX B**

							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	
1516-023	CUL - Hillside & Wymering Lodge	0	0%	8	100%	8	An in year follow up was completed after 8 high risk exceptions were highlighted during the initial audit
F1415-014	CSC - Portsmouth Safeguarding Children's Board	0	0%	4	100%	4	
F1415-056	FIN - Purchase Cards	0	0%	1	100%	1	
F1415-061	FIN - Debt Recovery	1	100%	0	0%	1	A project proposal to tackle the outstanding accounts on a trace code has been drawn up. This was not implemented within the agreed timescale as staff departures resulted in resources being focused in other areas
F1415-086	H&P - PAT Testing	1	100%	0	0%	1	
F1415-101	PIP - Maintenance	1	100%	0	0%	1	The addendum to the Maintenance Contract has been drafted and is to be included within the contract extension
F1415-110	T&E - Home to school transport	1	50%	1	50%	2	No tendering exercises have been undertaken since the initial audit therefore further testing in this area could not be conducted
F1415-124	EXT - Copnor Primary	0	0%	9	100%	9	
F1415-137	EXT - Highbury Primary	0	0%	12	100%	12	
F1415-141	T&E - Park & Ride	1	100%	0	0%	1	Enforcement at the Park & Ride is still suspended as work continues with a view to ensuring live data is available to enforcement officers on their handheld machines
Total		7	10%	62	90%	69	

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
F1415-137	EXT - Highbury Primary	0	0%	2	100%	2
F1415-086	H&P - PAT Testing	1	100%	0	0%	1
F1415-124	EXT - Copnor Primary	0	0%	3	100%	3
Total		2	25%	6	75%	8

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%	2	100%	2
F1415-056	FIN - Purchase Cards	0	0%	1	100%	1
F1415-061	FIN - Debt Recovery	1	100%	0	0%	1
Total		1	17%	5	83%	6