

Appendix A - Municipal Year To Date (No Assurance and Critical Audit Summary)

| Audit Title - NO ASSURANCE AUDITS 2015/16 | Critical Risks | High Risks | Original Audit Assurance | Key Risk | Summary | Follow Up Due | Follow Up Audit Assurance | Follow Up Summary |
|--|-----------------------|-------------------|---------------------------------|--|---|----------------------|----------------------------------|---|
| 1516-029 TES - PCMI Manufacturing | | 5 | No Assurance | Injury to staff due to lack of training - Financial & Reputational | 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. | 2016/17 Audit Plan | | |
| 1516-037 C&C - Security & Reception Arrangements | 1 | 3 | No Assurance | Data Protection Breach - Financial & Reputational | 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. | Quarter 4 2015/16 | | |
| 1516-052 FIS - Application Archiving | | 1 | No Assurance | Data Protection Breach - Financial & Reputational | 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 | Quarter 2 2016/17 | | |
| 1516-023 CDC - Hillside and Wymering | | 8 | No Assurance | Financial Management - Financial & Fraud | 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 | July 2015 | Assurance - Resolved | Follow up testing confirmed that the agreed actions for all 8 exceptions have been implemented. As a result assurance can now be given in this area |

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| 1516-019 CDC - Events Organised or Infrastructure Provided | | 7 | No Assurance | Health and Safety | Seven high risk exceptions have been raised as a result of audit testing relating to a lack of clear procedures for processing event applications, the event application process, fees and charges, risk assessments for events, insurance, event security and the monitoring of events. | 2016/17 Audit Plan | | |
| 1516-082 HSP - CCTV | | 4 | No Assurance | Non compliance with legislation - Financial & Reputational | Four high risk exceptions highlighted in this report. The CCTV Policy not including all CCTV usage across the Authority and services not having their own. Breach of DPA Principle 7 and ECHR & HRA Article 8 by some Housing tenants having access to CCTV images. Non-compliance with significant areas of the Codes of Practice, DPA and ECHR & HRA by services that utilise CCTV especially around defining a pressing need/ privacy impact assessment. Non-compliance with the Protection of Freedoms Act (POFA) Code of Practice regarding regular oversight of CCTV usage to ensure compliance with Codes of Practice and relevant Acts. | 2016/17 Audit Plan | | |
| 1516-086 IPC - Individual Service Contracts | | 2 | No Assurance | Contracts become obsolete or ineffective - Operational & Financial | Two high risk exceptions were raised as a result of audit testing. It was found that no officer has responsibility for ensuring that Individual Service Contracts remain in line with the Authority's requirements. Ineffective use of resources was found as follows: i) information being sent out twice to care providers, ii) manual contracts being posted to care providers and the signed copies being scanned into Swift when returned, when it could be possible to send these out electronically. | Quarter 4 2015/16 | | |
| 1516-061 CUL - Coroner's Office | | 6 | No Assurance | Data Protection Breach - Financial & Reputational | Six high risk exceptions have been raised as a result of the audit testing. The exceptions relate to a weakness in controls in relation to the administration, training of staff, storage, security, back up and transport of the Coroner's records for the Portsmouth and South East Region. | Quarter 4 2015/16 | | |