

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	
F1415-078	H&P - Safer Recruitment	0	0%	1	100%	1	The agreed actions have now been completed as reported at the November meeting
F1415-056	FIN - Purchase Cards	1		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
F1415-086	H&P - PAT Testing	0		1		1	
F1415-110	T&E - Home to school transport	2		0		2	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
Total		3	50%	3	50%	6	

2014/15 Followed Up Audits - High Risk Exceptions		High Risk Open		High Risk Closed		Total High Risk	Comments
Audit Title							
F1415-009	CSC - Looked after Children's Funds	3	75%	1	25%	4	A high risk exception relating to a lack of formal procedure for processing savings payment was raised in the initial audit. follow up testing found that the process has been written but is still in draft form. A further exception related to a failure to document reviews of Foster Carer's DLA payments, follow up testing confirmed these were still not being clearly recorded. The initial audit also found that procedures surrounding independent fostering agreements were lacking.
F1415-020	CDC - Contaminated Land		0%	2	100%	2	

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F1415-131 EXT - Wimborne Infant	2	17%	10	83%	12	The school's Terms of Reference for the governing body and finance, buildings and personnel committee did not adequately comply with the Schools Financial Value Standard requirements. Follow up testing found that the required amendments had been agreed but the document not yet updated. A second exception relating to an inventory item not being security marked remains open as the laptop was not on site during testing and therefore could not be verified.
F1415-027 CAB - Homecheck Telecare	1	20%	4	80%	5	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.
F1415-067 HLP - eBay Account	0	0%	1	100%	1	
F1415-076 H&P - Claims	0	0%	2	100%	2	
F1415-077 H&P - Homelessness & Temporary Accommodation	1	100%	0	0%	1	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.
F1415-078 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	

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						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
F1415-061 FIN - Debt Recovery	1	100%	0	0%	1	
F1415-086 H&P - PAT Testing	1	100%	0	0%	1	
						The addendum to the Maintenance Contract has been drafted and is to be included within the contract extension
F1415-101 PIP - Maintenance	1	100%	0	0%	1	
						No tendering exercises have been undertaken since the initial audit therefore further testing in this area could not be conducted
F1415-110 T&E - Home to school transport	1	50%	1	50%	2	
F1415-124 EXT - Copnor Primary	0	0%	9	100%	9	
F1415-137 EXT - Highbury Primary	0	0%	12	100%	12	
						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
F1415-141 T&E - Park & Ride	1	100%	0	0%	1	
Total	12	14%	75	86%	87	

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

