

Appendix 3

Moderate Level of Assurance - Significant Issues

Audit	Rating	Reasons
Portmead Primary School	Moderate	<ul style="list-style-type: none"> • Bank signature list not updated to remove former Head and Clerk • Errors identified in school meal records and no review by Head • High levels of school meal income arrears • Orders not raised for all purchases • School Fund auditors not independent • School Fund not audited annually • No audit of staff savings account • School not registered with Information Commissioner's Office
Service User Assessment of Care	Moderate	<ul style="list-style-type: none"> • Not all service users had received the required annual assessment • Service provided to 2 users prior to completion of assessment • Name of officer completing assessment not always recorded • Assessments not always authorised by senior officer
Grand Theatre	Moderate	<ul style="list-style-type: none"> • Evidence not provided to support 2 P Card transactions • P Cards used where correct method of purchase was ISiS Purchase to Pay system • No explanations provided for corrections or adjustments to catering till reports • Unexplained deficit and excessive wastages figures in catering stock • Proof of insurance not provide by 1 production company
Flexicard Machines and Security	Moderate	<ul style="list-style-type: none"> • No clear process to re-cover Flexicards from leavers • No system for recording Flexicards returned, destroyed or re-issued • No review of staff with restricted access within Civic Centre • One card still active despite employee leaving in 2013 • List of temporary cards held by Contact Centre out of date