

## Appendix 3

### Moderate Level of Assurance - Significant Issues

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• List of temporary cards held by Contact Centre out of date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