

# Audit and Corporate Governance Committee Report

Report of Audit Manager

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To: Audit and Corporate Governance Committee

DATE 25 March 2009

**AGENDA ITEM NO 8**

## Internal Audit Management Report Quarter 4 2008/2009

### Purpose of Report

1. The purpose of this report is:
  - to report on management issues
  - to summarise the progress of internal audit against the 2008/2009 audit plan up to the 16 March 2009.
  - to summarise the priorities and planned audit work for the remainder of quarter 4 2008/2009.
2. The Committee is asked to note the report.

### Background

3. The CIPFA Code of Practice for Internal Audit in Local Government in the UK 2006 states that the Head of Internal Audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the broad resources required to deliver the plan.
4. The CIPFA Code also states that the Audit Committee should approve the annual Internal Audit Plan and monitor progress against the plan. This Committee approved the annual Internal Audit Plan on the 5 March 2008.

## Management Issues

5. Auditor Vacancy

There was a significant interest in the Auditor position, and interviews were held on 23 and 24 February 2009. A formal offer has been made and accepted, and the new Auditor will be in post from the 1 April 2009.

6. Year-End Workplan

The team has made a significant effort to absorb the additional workload created by the vacant position, and this is evidenced by the reported increase this quarter in the level of chargeable work below. Planned audits remain on track, but there is potential for three audits to be in progress at the year-end.

7. Payroll

Following the appointment of the new shared management team, the payroll function will be moving to Finance from 1 April 2009. A management decision has been made for the Audit Manager to temporarily manage the payroll function on a consultancy / system development basis, in order to harmonise payroll processes and strengthen procedures and controls. It is anticipated that this arrangement will be in place for a period of 12 months, and the Audit Manager's time will be split 60 per cent on internal audit and 40 per cent on payroll. In order to maintain independence, Mazars (our internal audit contractors) will audit payroll for the next three years, and report on this audit directly to the Head of Finance. Payroll does not fall under the remit of this Committee, and will be monitored by the RSSP Strategic Board.

## Progress against the 2008/2009 Audit Plan

8. Progress against the approved audit plan has been calculated for the quarter up to the 16 March 2009 and year to date and is summarised in **Appendix 2** attached.

9. Performance figures are as follows:

|                       | Target | YTD | Q1 08/09 | Q2 08/09 | Q3 08/09 | Q4 08/09 |
|-----------------------|--------|-----|----------|----------|----------|----------|
| <b>Chargeable</b>     | 71.5%  | 70% | 66.5%    | 67%      | 71%      | 78.5%    |
| <b>Non-Chargeable</b> | 10%    | 12% | 14.5%    | 14.5%    | 9.5%     | 9.5%     |
| <b>Lost</b>           | 18.5%  | 18% | 19%      | 18.5%    | 19.5%    | 12%      |

10. The performance figures for Q4 show a positive trend towards reaching the annual targets. The section has made a significant effort this quarter to reduce the level of non-chargeable work, and there has also been a reduction in the level of lost days. The Audit Manager will report in more detail on annual performance at the next meeting.

11. As at the 16 March 2009, the status of audit work is as follows:

Planned

Strategic, operational and financial assurance work known and approved by the Audit and Governance Committee.

|                | Planned   | Complete          | Draft         | In progress     | To commence     |
|----------------|-----------|-------------------|---------------|-----------------|-----------------|
| <b>PLANNED</b> | <b>48</b> | <b>30 (62.5%)</b> | <b>4 (8%)</b> | <b>11 (23%)</b> | <b>3 (6.5%)</b> |
| Joint          | 34        | 19                | 3             | 10              | 2               |
| SODC           | 6         | 4                 | 1             | 1               | 0               |
| VWHDC          | 8         | 7                 | 0             | 0               | 1               |

#### Adhoc

Unplanned project work based on agreed terms of reference with the Audit Manager (i.e. implementation of new systems) and responsive work issued and agreed by the S151 Officer, Members or Senior Management Team (i.e. investigations).

|              | Planned  | Complete | Draft    | In progress | To commence |
|--------------|----------|----------|----------|-------------|-------------|
| <b>ADHOC</b> | <b>5</b> | <b>3</b> | <b>0</b> | <b>0</b>    | <b>2</b>    |
| Joint        | 0        | 0        | 0        | 0           | 0           |
| SODC         | 4        | 2        | 0        | 0           | 2 (09/10)   |
| VWHDC        | 1        | 1        | 0        | 0           | 0           |

#### Follow Up

Work undertaken to ensure that agreed recommendations have been implemented.

| (To Be Updated)    | Planned   | Complete  | Draft    | In progress | To commence |
|--------------------|-----------|-----------|----------|-------------|-------------|
| <b>FOLLOW - UP</b> | <b>55</b> | <b>30</b> | <b>0</b> | <b>25</b>   | <b>0</b>    |
| SODC               | 25        | 14        | 0        | 11          | 0           |
| VWHDC              | 30        | 16        | 0        | 14          | 0           |

### **Priorities for remainder of 2008/2009 Quarter 4 (January 2009 – March 2009)**

12. The priority for the remainder of quarter 4 is:

- to complete the 2008/2009 planned audit programme;
- to allocate and plan for 2009/2010 quarter 1 planned audit work;
- to assist VWHDC Audit and Governance Committee in completing their self-assessment review.

13. Planned audit work which is currently ongoing and has been scheduled for quarter 4 is as follows:

| <b>Joint Audits</b>   | <b>SODC Audits</b>            | <b>VWHDC Audits</b>           |
|---|-------------------------------|-------------------------------|
| Agresso<br>Corporate Governance<br>Council Charges<br>Creditor Payments (VWHDC)<br>Disaster Recovery<br>Emergency Planning<br>Freedom of Information (VWHDC)<br>GIS<br>Housing and Council Tax Benefits<br>Human Resources<br>Internal Recharges<br>Payroll<br>Performance Management<br>Post Room (SODC)<br>Stock Control (SODC)<br>Sundry Debtors | Didcot Arts Centre<br>Tourism | Oxfordshire Waste Partnership |

14. Follow-up work which is scheduled for quarter 4 is as follows:

| <b>Joint Audits</b>  | <b>SODC Audits</b>   | <b>VWHDC Audits</b>   |
|--|--|---|
| Consultation (VWHDC)<br>Gifts and Hospitality (SODC)<br>Out of Hours<br>Data Protection (VWHDC)<br>ICT | Bank Contract<br>Planning Control<br>Land Charges<br>Licensing<br>Bank Reconciliation<br>Concessionary Fares | Affordable Housing<br>Business Continuity Planning<br>Discretionary Grants<br>Guildhall<br>Homelessness and Temp. Acc<br>Land and Property<br>Property Gazetteer<br>Rent Accounting<br>Tender Process |

ADRIANNA PENN  
AUDIT MANAGER

**PROGRESS AGAINST AUDIT PLAN 2008/2009**

**APPENDIX 1**

| System Name                                       | Status                 | Audit Allocation | Total Days Used | Exception Issues   | Audit Opinion                | No. of Recs | High   | No. Agreed | Medium   | No. Agreed | Low    | No. Agreed | Total Not Agreed |
|---|------------------------|------------------|-----------------|--|------------------------------|-------------|--------|------------|----------|------------|--------|------------|------------------|
| As at 16 March 2009                               |                        |                  |                 |  |                              |             |        |            |          |            |        |            |                  |
| <b>JOINT</b>                                      |                        |                  |                 |  |                              |             |        |            |          |            |        |            |                  |
| Academy<br>SODC<br>VWHDC                          | Completed              | 20               | 19              |  | Satisfactory<br>Satisfactory | 7<br>7      | 0<br>0 | N/A<br>N/A | 5<br>5   | 5<br>5     | 2<br>2 | 1<br>1     | 1<br>1           |
| Agresso<br>SODC<br>VWHDC                          | Draft Out              | 20               | 20              |  |                              |             |        |            |          |            |        |            |                  |
| Anti-Fraud and Corruption Policy<br>SODC<br>VWHDC | Completed              | 20               | 13.5            |  | Limited<br>Limited           | 11          | 4      | 4          | 5        | 5          | 2      | 2          | 0                |
| Brown Bin Scheme<br>SODC<br>VWHDC                 | Completed              | 20               | 20.5            |  | Limited<br>Limited           | 6<br>10     | 0<br>4 | N/A<br>4   | 4<br>4   | 4<br>4     | 2<br>2 | 2<br>2     | 0<br>0           |
| Budgetary Control<br>SODC<br>VWHDC                | Completed              | 20               | 23              |  | Satisfactory<br>Satisfactory | 7<br>5      | 0<br>0 | N/A<br>N/A | 1<br>0   | 1<br>N/A   | 6<br>5 | 6<br>5     | 0<br>0           |
| Capital Accounting<br>SODC<br>VWHDC               | Completed              | 20               | 14.5            |  | Satisfactory<br>Full         | 6<br>1      | 0<br>0 | N/A<br>N/A | 5<br>1   | 5<br>1     | 1<br>0 | 1<br>0     | 0<br>0           |
| Consultation (Public and Staff)<br>SODC<br>VWHDC  | Completed              | 20               | 11              |  | Limited<br>Limited           | 17<br>17    | 5<br>5 | 5<br>5     | 10<br>10 | 10<br>10   | 2<br>2 | 2<br>2     | 0<br>0           |
| Contract Monitoring<br>SODC<br>VWHDC              | Completed              | 20               | 24              |  | Satisfactory<br>Limited      | 4<br>5      | 0<br>4 | N/A<br>4   | 3<br>1   | 3<br>1     | 1<br>0 | 1<br>N/A   | 0<br>0           |
| Corporate Governance<br>SODC<br>VWHDC             | TOR Sent               | 20               |                 |  |                              |             |        |            |          |            |        |            |                  |
| Council Charges<br>SODC<br>VWHDC                  | In Progress            | 20               |                 |  |                              |             |        |            |          |            |        |            |                  |
| Council Tax<br>SODC<br>VWHDC                      | Completed              | 20               | 28.5            | First key financial system audit for Auditor and familiarisation with system required. | Satisfactory<br>Satisfactory | 8<br>4      | 1<br>0 | 1<br>N/A   | 4<br>1   | 4<br>1     | 3<br>3 | 3<br>3     | 0<br>0           |
| Creditor Payments<br>SODC<br>VWHDC                | Completed<br>Draft Out | 20               | 18.5            |  | Limited                      | 22          | 3      | 3          | 11       | 11         | 8      | 8          | 0                |
| Disaster Recovery<br>SODC<br>VWHDC                | In Progress            | 20               |                 |  |                              |             |        |            |          |            |        |            |                  |

| System Name  | Status                    | Audit Allocation | Total Days Used | Exception Issues   | Audit Opinion                | No. of Recs | High   | No. Agreed | Medium | No. Agreed | Low    | No. Agreed | Total Not Agreed |
|--|---------------------------|------------------|-----------------|--|------------------------------|-------------|--------|------------|--------|------------|--------|------------|------------------|
| As at 16 March 2009  |                           |                  |                 |  |                              |             |        |            |        |            |        |            |                  |
| <b>JOINT</b>   |                           |                  |                 |  |                              |             |        |            |        |            |        |            |                  |
| <b>Emergency Planning</b><br>SODC<br>VWHDC                 | In Progress               | 20               |                 |  |                              |             |        |            |        |            |        |            |                  |
| <b>Freedom of Information</b><br>SODC<br>VWHDC             | Completed<br>In Progress  | 20               |                 |  | Satisfactory                 | 2           | 0      | N/A        | 1      | 1          | 1      | 1          | 0                |
| <b>General Ledger</b><br>SODC<br>VWHDC                     | Completed                 | 20               | 20              |  | Limited<br>Satisfactory      | 17<br>7     | 1<br>1 | 1<br>1     | 7<br>3 | 7<br>3     | 9<br>3 | 9<br>3     | 0<br>0           |
| <b>Gifts and Hospitality</b><br>SODC<br>VWHDC              | Completed                 | 10               | 8               |  | Satisfactory<br>Satisfactory | 11<br>7     | 0<br>0 | N/A<br>N/A | 6<br>3 | 6<br>3     | 5<br>4 | 4<br>4     | 1<br>0           |
| <b>GIS</b><br>SODC<br>VWHDC                                | In Progress               | 20               |                 |  |                              |             |        |            |        |            |        |            |                  |
| <b>Housing &amp; Council Tax Benefits</b><br>SODC<br>VWHDC | Draft Out                 | 20               | 21.5            |  |                              |             |        |            |        |            |        |            |                  |
| <b>Human Resources</b><br>SODC<br>VWHDC                    | TOR Sent                  | 20               |                 |  |                              |             |        |            |        |            |        |            |                  |
| <b>ICT</b><br>SODC<br>VWHDC                                | Postponed to<br>2009/2010 | 20               | N/A             | The Head of Org. Change has requested a postponement, due to harmonisation work it is completing. A Disaster Recovery audit is being undertaken, and ICT have had input into 4 other audits. The Audit Manager is satisfied that sufficient work has been undertaken in ICT, and has postponed this review to 2009/2010. | N/A                          | N/A         | N/A    | N/A        | N/A    | N/A        | N/A    | N/A        | N/A              |
| <b>Internal Recharges</b><br>SODC<br>VWHDC                 | In Progress               | 20               |                 |  |                              |             |        |            |        |            |        |            |                  |
| <b>NNDR</b><br>SODC<br>VWHDC                               | Completed                 | 20               | 19.5            |  | Satisfactory<br>Satisfactory | 7<br>7      | 0<br>0 | N/A<br>N/A | 3<br>2 | 3<br>2     | 4<br>5 | 4<br>5     | 0<br>0           |
| <b>Out of Hours Arrangements</b><br>SODC<br>VWHDC          | Completed                 | 20               | 18              |  | Satisfactory<br>Satisfactory | 7<br>10     | 0<br>0 | N/A<br>N/A | 1<br>4 | 1<br>4     | 6<br>6 | 6<br>6     | 0<br>0           |
| <b>Payroll</b><br>SODC<br>VWHDC                            | In Progress               | 20               |                 |  |                              |             |        |            |        |            |        |            |                  |

| System Name  | Status                   | Audit Allocation | Total Days Used | Exception Issues   | Audit Opinion                | No. of Recs | High       | No. Agreed | Medium     | No. Agreed | Low        | No. Agreed | Total Not Agreed |
|--|--------------------------|------------------|-----------------|--|------------------------------|-------------|------------|------------|------------|------------|------------|------------|------------------|
| As at 16 March 2009                                    |                          |                  |                 |  |                              |             |            |            |            |            |            |            |                  |
| <b>JOINT</b>   |                          |                  |                 |  |                              |             |            |            |            |            |            |            |                  |
| <b>Petty Cash Procedures</b><br>SODC<br>VWHDC          | Completed                | 10               | 13.5            |  | Satisfactory<br>Satisfactory | 12<br>10    | 0<br>0     | N/A<br>N/A | 8<br>5     | 8<br>4     | 4<br>5     | 4<br>5     | 0<br>1           |
| <b>Petty Cash Spot Checks</b><br>SODC<br>VWHDC         | Completed                | 6                | 5.5             |  | Full<br>Full                 | 0<br>0      | N/A<br>N/A | N/A<br>N/A | N/A<br>N/A | N/A<br>N/A | N/A<br>N/A | N/A<br>N/A | N/A<br>N/A       |
| <b>Performance Management</b><br>SODC<br>VWHDC         | Draft Out<br>In Progress | 16               |                 |  |                              |             |            |            |            |            |            |            |                  |
| <b>Post Room</b><br>SODC<br>VWHDC                      | TOR Sent<br>Completed    | 20               | 13.5            | Recs agreed in principle pending corporate administration review.                            | Satisfactory                 | 11          | 0          | N/A        | 6          | 6          | 5          | 5          | 0                |
| <b>Receipt of Income Arrangements</b><br>SODC<br>VWHDC | Completed                | 20               | 17.5            |  | Satisfactory<br>Satisfactory | 9<br>3      | 1<br>2     | 1<br>2     | 7<br>1     | 7<br>1     | 1<br>0     | 1<br>0     | 0<br>0           |
| <b>Risk Management</b><br>SODC<br>VWHDC                | Completed                | 20               | 6               | Only consultancy work required at SODC.  | N/A<br>Limited               | N/A<br>13   | N/A<br>4   | N/A<br>4   | N/A<br>7   | N/A<br>7   | N/A<br>2   | N/A<br>2   | N/A<br>0         |
| <b>SOLL Leisure</b><br>SODC<br>VWHDC                   | Completed                | 20               | 27              | Difficulties in verifying SOLL information. Issues with format of Mazars' files and reports. | Satisfactory<br>Satisfactory | 5<br>7      | 0<br>0     | N/A<br>N/A | 3<br>5     | 3<br>5     | 2<br>2     | 2<br>2     | 0<br>0           |
| <b>Stock Control</b><br>SODC<br>VWHDC                  | Completed                | 20               | 21              |  | Satisfactory<br>Satisfactory | 12<br>9     | 0<br>0     | N/A<br>N/A | 6<br>7     | 6<br>7     | 6<br>2     | 6<br>2     | 0<br>0           |
| <b>Sundry Debtors</b><br>SODC<br>VWHDC                 | In Progress              | 20               |                 |  |                              |             |            |            |            |            |            |            |                  |
| <b>Treasury Management</b><br>SODC<br>VWHDC            | Completed                | 20               | 19.5            |  | Satisfactory<br>Satisfactory | 4<br>4      | 0<br>0     | N/A<br>N/A | 0<br>0     | N/A<br>N/A | 4<br>4     | 3<br>4     | 1<br>0           |
| <b>SODC</b>  |                          |                  |                 |  |                              |             |            |            |            |            |            |            |                  |
| <b>Car Park Income</b>                                 | Completed                | 10               | 13              |  | Limited                      | 15          | 3          | 3          | 7          | 7          | 5          | 5          | 0                |
| <b>Complaints Process</b>                              | Completed                | 10               | 4               |  | Satisfactory                 | 11          | 0          | N/A        | 6          | 6          | 5          | 3          | 2                |
| <b>Concessionary Fares</b>                             | Completed                | 10               | 8.5             |  | Satisfactory                 | 3           | 0          | N/A        | 1          | 1          | 2          | 2          | 0                |
| <b>Didcot Arts Centre</b>                              | Draft Out                | 15               | 9.5             |  |                              |             |            |            |            |            |            |            |                  |
| <b>Licensing</b>                                       | Completed                | 10               | 8.5             |  | Limited                      | 20          | 3          | 3          | 14         | 14         | 3          | 3          | 0                |
| <b>Pest Control</b>                                    | Postponed to             | 10               | N/A             | A decision has been made to outsource  | N/A                          | N/A         | N/A        | N/A        | N/A        | N/A        | N/A        | N/A        | N/A              |

| System Name                   | Status      | Audit Allocation | Total Days Used | Exception Issues   | Audit Opinion                        | No. of Recs      | High | No. Agreed | Medium | No. Agreed | Low   | No. Agreed | Total Not Agreed |     |
|-------------------------------|-------------|------------------|-----------------|--|--------------------------------------|------------------|------|------------|--------|------------|-------|------------|------------------|-----|
| As at 16 March 2009           |             |                  |                 |  |                                      |                  |      |            |        |            |       |            |                  |     |
| <b>JOINT</b>                  |             |                  |                 |  |                                      |                  |      |            |        |            |       |            |                  |     |
|                               | 2009/2010   |                  |                 | this function, and the contract is currently out to tender. This area will be reviewed in 2009/2010. |                                      |                  |      |            |        |            |       |            |                  |     |
| Tourism (Marketing Contract)  | In Progress | 10               |                 |  |                                      |                  |      |            |        |            |       |            |                  |     |
| <b>VWHDC</b>                  |             |                  |                 |  |                                      |                  |      |            |        |            |       |            |                  |     |
| Bar Management                | Completed   | 10               | 9               |  | Satisfactory                         | 6                | 0    | N/A        | 2      | 2          | 4     | 4          | 0                |     |
| Business Continuity Planning  | Completed   | 10               | 8               |  | Satisfactory                         | 10               | 1    | 1          | 6      | 6          | 3     | 3          | 0                |     |
| DSO                           | Completed   | 8                | 16              | New Auditor  | Limited                              | 11               | 6    | 6          | 3      | 3          | 2     | 2          | 0                |     |
| Gazatteer Unit                | Completed   | 7                | 9               |  | Satisfactory                         | 7                | 0    | N/A        | 3      | 3          | 4     | 4          | 0                |     |
| Guildhall                     | Completed   | 10               | 8               |  | Satisfactory                         | 10               | 0    | N/A        | 4      | 3          | 6     | 6          | 1                |     |
| Oxfordshire Waste Partnership | TOR Sent    | 10               |                 |  |                                      |                  |      |            |        |            |       |            |                  |     |
| Rent Accounting               | Completed   | 10               | 9               |  | Limited                              | 10               | 3    | 3          | 4      | 3          | 3     | 3          | 1                |     |
| Tender Process                | Completed   | 10               | 17              | New Auditor  | Satisfactory                         | 5                | 0    | N/A        | 4      | 3.5        | 1     | 1          | 0.5              |     |
| <b>TOTALS</b>                 | -           | <b>812</b>       | <b>522.5</b>    |  | <b>Full Satisfactory Limited Nil</b> | <b>3 33 14 0</b> | 419  | 51         | 51     | 209        | 205.5 | 159        | 153              | 9.5 |

### FOLLOW UP AUDITS 2007/2008

| System Name             | Total Days Used | Audit Opinion Issued | Total No. of Recs Agreed | Implemented | Partly Implemented | Not Implemented | Ongoing |
|-------------------------|-----------------|----------------------|--------------------------|-------------|--------------------|-----------------|---------|
| <b>SODC</b>             |                 |                      |                          |             |                    |                 |         |
| Building Control        | 0.5             | Satisfactory         | 3                        | 1           | 2                  | 0               | 0       |
| Didcot Wave and Leisure | 0.5             | Satisfactory         | 5 (1 now obsolete)       | 3           | 1                  | 0               | 0       |



|  |             |                 |   |           |           |           |          |
|--|-------------|-----------------|---|-----------|-----------|-----------|----------|
| Elections                                | 1           | Limited         | 14  | 5         | 5         | 3         | 1        |
| Housing Allocations                      | 1.5         | Satisfactory    | 6   | 5         | 1         | 0         | 0        |
| Cleansing Service                        | 0.5         | Satisfactory    | 1   | 0         | 1         | 0         | 0        |
| Waste Management                         | 0.5         | Full            | 1   | 1         | 0         | 0         | 0        |
| Business Continuity Planning             | 0.5         | Satisfactory    | 9   | 3         | 1         | 3         | 2        |
| Dog Control                              | 0.5         | Limited         | 9   | 6         | 1         | 2         | 0        |
| Data Protection                          | 0.5         | Limited         | 6   | 1         | 2         | 3         | 0        |
| Housing Development                      | 0.5         | Satisfactory    | 5   | 2         | 0         | 2         | 1        |
| Officers Travel and Subsistence          | 0.5         | Satisfactory    | 9   | 5         | 1         | 3         | 0        |
| <b>VWHDC</b>                             |             |                 |   |           |           |           |          |
| Refuse Collection and Street Cleansing   | 1           | Satisfactory    | 8   | 3         | 2         | 3         | 0        |
| Recycling                                | 1.5         | Satisfactory    | 12  | 5         | 3         | 4         | 0        |
| Excess Charges                           | 0.5         | Good (now Full) | 2   | 2         | 0         | 0         | 0        |
| Health and Safety                        | 2           | Satisfactory    | 17  | 10        | 5         | 2         | 0        |
| Insurance                                | 1           | Satisfactory    | 5   | 1         | 0         | 4         | 0        |
| Cash                                     | 1           | Satisfactory    | 23 (14 review in 08/09 work, 9 followed up) | 7         | 0         | 2         | 0        |
| SOLL Leisure                             | 0.5         | Satisfactory    | 6   | 6         | 0         | 0         | 0        |
| Environmental Protection                 | 0.5         | Good (now Full) | 4   | 3         | 1         | 0         | 0        |
| Benefit Counter-Fraud (1 <sup>st</sup> ) | 1           | Satisfactory    | 4   | 1         | 0         | 2         | 1        |
| Elections                                | 1           | Satisfactory    | 6   | 6         | 0         | 0         | 0        |
| Concessionary Fares                      | 1           | Satisfactory    | 6   | 2         | 0         | 3         | 1        |
| Abingdon Local Services Point            | 1           | Satisfactory    | 11  | 11        | 0         | 0         | 0        |
| Benefit Counter-Fraud (2 <sup>nd</sup> ) | 1           | Satisfactory    | 3   | 1         | 0         | 2         | 0        |
| White Horse Tennis & Leisure Centre      | 0.5         | Limited         | 4   | 2         | 0         | 1         | 1        |
| <b>TOTALS</b>                            | <b>20.5</b> |                 | <b>164</b>                                  | <b>92</b> | <b>26</b> | <b>39</b> | <b>7</b> |

### FOLLOW UP AUDITS 2008/2009

| System Name | Total Days Used | Audit Opinion Issued | Total No. of Recs Agreed | Implemented | Partly Implemented | Not Implemented | Ongoing |
|-------------|-----------------|----------------------|--------------------------|-------------|--------------------|-----------------|---------|
|             |                 |                      |                          |             |                    |                 |         |

| <b>SODC</b>           |            |              |           |           |           |          |          |
|-----------------------|------------|--------------|-----------|-----------|-----------|----------|----------|
| Petty Cash            | 0.5        | Satisfactory | 12        | 4         | 3         | 5        | 0        |
| Complaints            | 0.5        | Satisfactory | 9         | 3         | 2         | 4        | 0        |
| Consultation          | 0.5        | Limited      | 17        | 0         | 17        | 0        | 0        |
| <b>VWHDC</b>          |            |              |           |           |           |          |          |
| Gifts and Hospitality | 0.5        | Satisfactory | 7         | 7         | 0         | 0        | 0        |
| Bar Management        | 0.5        | Satisfactory | 6         | 6         | 0         | 0        | 0        |
| <b>TOTALS</b>         | <b>2.5</b> |              | <b>51</b> | <b>20</b> | <b>22</b> | <b>9</b> | <b>0</b> |

## UNPLANNED WORK 2008/2009

### CONSULTANCY

| System Name               | Status                  | Audit Allocation | Total Days Used | Requested By        |
|---------------------------|-------------------------|------------------|-----------------|---------------------|
| <b>JOINT</b>              |                         |                  |                 |                     |
| None                      | -                       | -                | -               | -                   |
| <b>SODC</b>               |                         |                  |                 |                     |
| Focus Group Cash Payments | Completed               | 3                | 6               | Chief Executive     |
| S106 Commuted Sums        | On hold to Q1 2009/2010 | 5                | 3.5             | Strategic Directors |
| <b>VWHDC</b>              |                         |                  |                 |                     |
| None                      | -                       | -                | -               | -                   |

### CONTINGENCY

| System Name     | Status    | Audit Allocation | Total Days Used | Requested By       |
|-----------------|-----------|------------------|-----------------|--------------------|
| <b>JOINT</b>    |           |                  |                 |                    |
| None            | -         | -                | -               | -                  |
| <b>SODC</b>     |           |                  |                 |                    |
| Investigation 1 | Completed | 10               | 15              | Chief Executive    |
| <b>VWHDC</b>    |           |                  |                 |                    |
| Investigation 1 | Completed | To Completion    | 29.5            | Strategic Director |

### SYSTEM DEVELOPMENT

| <b>System Name</b> | <b>Status</b>           | <b>Audit Allocation</b> | <b>Total Days Used</b> | <b>Requested By</b> |
|--------------------|-------------------------|-------------------------|------------------------|---------------------|
| <b>JOINT</b>       |                         |                         |                        |                     |
| None               | -                       | -                       | -                      | -                   |
| <b>SODC</b>        |                         |                         |                        |                     |
| Fit for the Future | On hold to Q2 2009/2010 | -                       | -                      | Strategic Director  |
| <b>VWHDC</b>       |                         |                         |                        |                     |
| None               | -                       | -                       | -                      | -                   |