

Audit Area	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	Risk Rating								
						No. of Recs	High	No. Agreed	Medium	No. Agreed	Low	No. Agreed	Total Not Agreed	
As at 27 June 2022														
KEY FINANCIAL AUDITS														
Capital Management & Accounting (16)	Completed													
SODC		7.5	11.0		Satisfactory	5	0	0	2	2	3	3	0	
VWHDC		7.5	11.0		Satisfactory	5	0	0	2	2	3	3	0	
Council Tax (20)	Draft Out													
SODC		10.0	15.5		Satisfactory	7	0	0	4	4	3	3	0	
VWHDC		10.0	15.5		Satisfactory	7	0	0	4	4	3	3	0	
Accounts Payable (20)	Completed													
SODC		10.0	10.0		Satisfactory	7	0	0	2	2	5	5	0	
VWHDC		10.0	10.0		Satisfactory	7	0	0	2	2	5	5	0	
General Ledger (19)	Completed													
SODC		5.0	6.0		Satisfactory	4	0	0	2	2	2	2	0	
VWHDC		5.0	5.0		Satisfactory	4	0	0	2	2	2	2	0	
Housing Benefits & Council Tax Reduction Scheme (20)	Completed													
SODC		10.0	8.0		Satisfactory	7	0	0	3	3	4	4	0	
VWHDC		10.0	8.0		Satisfactory	7	0	0	3	3	4	4	0	
National Non-Domestic Rates (NNDR) (22)	Completed													
SODC		7.5	9.0		Satisfactory	4	0	0	3	3	1	1	0	
VWHDC		7.5	9.0		Satisfactory	4	0	0	3	3	1	1	0	
Payroll (22)	Not Performed													
SODC		15.0	0.0	Payroll not audited in 21/22, due to the previous audit being reported in July 2021. However, a follow up of the previous audit recommendations will be performed in Q4 and the next payroll audit will be scheduled for Q1 of 22/23. Payroll is replaced by Learning and Development.										
VWHDC		15.0	0.0											
Pro-Active Anti-Fraud Review (19)	Not Performed													
SODC		10.0	0.0	Review of fraud risks considered in every audit now – new scoping template to support this. Separate audit not required.										
VWHDC		10.0	0.0											
Accounts Receivable (19)	Completed													
SODC		10.0	16.0		Full	2	0	0	0	0	2	2	0	
VWHDC		10.0	15.5		Full	2	0	0	0	0	2	2	0	
Treasury Management (18)	Completed													
SODC		10.0	5.5		Full	1	0	0	0	0	1	1	0	
VWHDC		10.0	5.5		Full	1	0	0	0	0	1	1	0	
PLANNED ASSURANCE AUDITS														
Garden Waste (16)	Draft Out													
SODC		7.5	15.0	Audit initially started in June 2021 and will recommence in Q4; however, the audit scope will be revisited to address current risks.	Limited	4	1	1	1	1	2	2	0	
VWHDC		7.5	15.0		Limited	4	1	1	1	1	2	2	0	
Car Parking & Enforcement (12)	Completed													
SODC		5.0	8.0		Satisfactory	13	0	0	6	6	7	7	0	
VWHDC		5.0	8.0		Satisfactory	13	0	0	6	6	7	7	0	
Cash Office (14)	Completed													
SODC		7.5	16.0	Cash office replaces the Receipt & Collection of Income audit.	Satisfactory	3	1	1	0	0	2	2	0	
VWHDC		7.5	16.0		Satisfactory	3	1	1	0	0	2	2	0	
Contract Management (19)	Completed													
SODC		10.0	15.5		Satisfactory	9	0	0	4	4	5	5	0	
VWHDC		10.0	15.0		Satisfactory	9	0	0	4	4	5	5	0	
Council Fees and Charges (16)	Completed													
SODC		10.0	11.0		Satisfactory	6	0	0	4	4	2	2	0	
VWHDC		10.0	10.0		Satisfactory	6	0	0	4	4	2	2	0	
Covid-19 Grants (N/A)	Draft Out													
SODC		10.0	16.0	A review of Covid-19 business, discretionary and councillor grants was taken out of the 2020/21 Covid-19 response audit and is performed separately in 2021/22..	Satisfactory	6	0	0	3	3	3	3	0	
VWHDC		10.0	16.0		Satisfactory	6	0	0	3	3	3	3	0	
Estates & Facilities Management (17)	Deferred													
SODC		10.0	0.0	This area is moving under Corporate Landlord model, which is a work in progress. No added value from an internal audit in 2021/22.										
VWHDC		10.0	0.0											
Information Governance (incl. FOI, EIR) (11)	Draft Out													
SODC		10.0	5.0	No specific areas of concern and last audited in 17/18.	Substantial	1	0	0	0	0	1	1	0	
VWHDC		10.0	5.0		Substantial	1	0	0	0	0	1	1	0	
IT Operations (20)	Deferred													
SODC		10.0	0.0	Significant work on IT strategy currently in progress, defer audit to a later date, once finalised.										
VWHDC		10.0	0.0											
Land Charges (11)	Completed													
SODC		10.0	8.5		Satisfactory	3	0	0	1	1	2	2	0	
VWHDC		10.0	8.5		Satisfactory	3	0	0	1	1	2	2	0	
Learning & Development (N/A)	Draft Out													
SODC		10.0	12.5	Replaces Payroll 21/22 audit.	Satisfactory	8	0	0	4	4	4	4	0	
VWHDC		10.0	12.5		Satisfactory	8	0	0	4	4	4	4	0	
Planning Appeals (11)	Completed													
SODC		10.0	9.0		Satisfactory	7	0	0	3	3	4	4	0	
VWHDC		10.0	9.0		Satisfactory	7	0	0	3	3	4	4	0	
Planning Applications (11)	Deferred													
SODC		10.0	0.0	Review of the development management process currently being commissioned. No added value from an internal audit.										
VWHDC		10.0	0.0											
Planning Enforcement (15)	Deferred													
SODC		10.0	0.0	Recent Council paper considered planning enforcement, therefore audit deferred.										
VWHDC		10.0	0.0											
Procurement (19)	Deferred													
SODC		10.0	0.0	New procurement strategy in place – audit in 22/23 to review progress.										
VWHDC		10.0	0.0											
Property Management (17)	Completed													
SODC		10.0	13.0		Limited	9	1	1	7	7	1	1	0	
VWHDC		10.0	13.0		Limited	9	1	1	7	7	1	1	0	
Receipt & Collection of Income (15)	Not Performed													
SODC		7.5	0.0	Replaced by a Cash Office audit, which is already completed.										
VWHDC		7.5	0.0											
Section 106/CIL (15)	Completed													
SODC		5.0	6.5	Review of income collection.	Substantial	3	0	0	0	0	3	3	0	
VWHDC		5.0	6.5		Substantial	3	0	0	0	0	3	3	0	
Whistleblowing & Fraud (N/A)	Deferred													
SODC		5.0	0.0	Audit not required, no areas of concern or high risk.										
VWHDC		5.0	0.0											
PLANNED CONSULTANCY AUDITS														
Cornerstone	Not Performed													
SODC		7.0	0.0	Work is either underway or under consideration in this area, so no value to be gained at this stage from a consultancy review.										
Corporate Landlord Approach	Not Performed													
SODC		10.0	0.0	Work is either underway or under consideration in this area, so no value to be gained at this stage from a consultancy review.										
VWHDC		10.0	0.0											
Didcot Community Facilities	Not Performed													
SODC		5.0	0.0	Work is either underway or under consideration in this area, so no value to be gained at this stage from a consultancy review.										
VWHDC		5.0	0.0											
Disposal of Assets & Property	Completed													
SODC		5.0	2.5	Disposal's strategy newly implemented (Sep-21). Limited review of policy contents and any disposals since adoption of new policy.	Full	0	0	0	0	0	0	0	0	
VWHDC		5.0	2.5		Full	0	0	0	0	0	0	0	0	
The Beacon	Not Performed													
SODC		7.0	0.0	Work is either underway or under consideration in this area, so no value to be gained at this stage from a consultancy review.										
VWHDC		7.0	0.0											
JOINT PLANNED AUDIT TOTALS		34	579.0	436.0		218	6	6	98	98	114	114	0	
	Completed	16			Full	6								
	Draft Out	5			Substantial	4								
	In Progress	0			Satisfactory	28								
	To Commence	0			Limited	4								
	Deferred	6			Nil	0								
	Not Performed (Removed)	7												