

| Audit Area   | 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 07 March 2021  |               |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| <b>KEY FINANCIAL AUDITS</b>  |               |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| Capital Management & Accounting (16)   | In Progress   |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 8                | 4.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 8                | 4.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| Council Tax (20)   | Draft Out     |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 16               | 18.0            |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 16               | 18.0            |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| General Ledger (19)  | In Progress   |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 7.5              | 5.5             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 7.5              | 5.5             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| Housing Benefits & Council Tax Reduction Scheme (20)                                     | In Progress   |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 17               | 15.5            |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 17               | 14.5            |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| National Non-Domestic Rates (NDR) (incl. COVID-19 Business Grants) (22)                  | In Progress   |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 15               | 12.0            |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 15               | 11.5            |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| Payroll (incl. Travel & Subsistence, Pension Administration, Annual Leave Payments) (22) | In Progress   |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 20               | 7.5             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 20               | 7.5             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| Pro-Active Anti-Fraud Review (19)  | Draft Out     |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 10               | 3.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 10               | 2.5             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| Treasury Management (18)   | Draft Out     |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 10               | 8.5             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 10               | 8.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| <b>PLANNED ASSURANCE AUDITS</b>  |               |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| Building Control (15)  | Audit Delayed |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 10               | 0.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 10               | 0.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| COVID-19 Response Governance Review  | In Progress   |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 20               | 12.0            |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 20               | 12.0            |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| Health & Safety (17)   | Audit Delayed |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 10               | 6.5             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 10               | 6.5             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| HR Management & Reporting (incl. Annual Leave Calculation) (13)                          | Completed     |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 14               | 13.5            |                  | Satisfactory       |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 14               | 13.5            |                  | Satisfactory       |             |          |            |          |            |          |            |                  |
| <b>PLANNED CONSULTANCY AUDITS</b>  |               |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| Grounds & Parks Maintenance In-Sourcing  | In Progress   |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 10               | 5.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 10               | 5.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| Corporate Landlord Approach  | Audit Delayed |                  |                 |                  |                    |             |          |            |          |            |          |            |                  |
| SODC   |               | 10               | 0.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| VWHDC  |               | 10               | 0.0             |                  | Not yet applicable |             |          |            |          |            |          |            |                  |
| <b>JOINT PLANNED AUDIT TOTALS</b>  |               | <b>355</b>       | <b>219.5</b>    |                  |                    | <b>0</b>    | <b>0</b> | <b>0</b>   | <b>0</b> | <b>0</b>   | <b>0</b> | <b>0</b>   | <b>0</b>         |
|  | Completed     | 1                |                 |                  | Full               | 0           |          |            |          |            |          |            |                  |
|  | Draft Out     | 3                |                 |                  | Substantial        | 0           |          |            |          |            |          |            |                  |
|  | In Progress   | 7                |                 |                  | Satisfactory       | 2           |          |            |          |            |          |            |                  |
|  | Deferred      | 4                |                 |                  | Limited            | 0           |          |            |          |            |          |            |                  |