PLANNED AUDIT 2019/2020 **APPENDIX 1**

Audit Area As at 07 March 2021	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
JOINT													
Budgetary Control (16)	**Completed**												
SODC		5	3.0		**Satisfactory**	**3**	0	0	2	2	1	1	**0**
VWHDC		5	3.0		**Satisfactory**	**3**	0	0	2	2	1	1	**0**
Capital Management and Accounting (22)	**Completed**												
SODC		7	10.0		**Limited**	**10**	1	1	8	8	1	1	**0**
VWHDC		7	9.5		**Limited**	**10**	1	1	8	8	1	1	**0**
Council Tax (24)	**Completed**												
SODC		10	20.5		**Limited**	**12**	2	2	5	5	5	5	**0**
VWHDC		10	20.5		**Limited**	**12**	2	2	5	5	5	5	**0**
Creditor Payments (26)	**Completed**												
SODC		10	10.0		**Satisfactory**	**5**	0	0	3	3	2	2	**0**
VWHDC		10	10.0		**Satisfactory**	**5**	0	0	3	3	2	2	**0**
Data Protection / GDPR (20)	**Completed**												
SODC		7	7.5		**Satisfactory**	**8**	0	0	3	3	5	5	**8**
VWHDC		7	7.5		**Satisfactory**	**8**	0	0	3	3	5	5	**8**
Development Management (20)	**Completed**												
SODC		10	6.0		**Satisfactory**	**8**	0	0	4	4	4	4	**0**
VWHDC		10	6.0		**Satisfactory**	**8**	0	0	4	4	4	4	**0**
Disabled Facility Grants (16)	**Completed**												
SODC		8	13.0		**Full**	**1**	0	0	0	0	1	1	**0**
VWHDC		8	13.0		**Full**	**1**	0	0	0	0	1	1	**0**
Elections and Election Payments (22)	**Completed**												
SODC		15	17.0		**Limited**	**5**	1	1	2	2	2	2	**0**
VWHDC		15	17.0		**Limited**	**5**	1	1	2	2	2	2	**0**
General Ledger (23)	**Completed**												
SODC		10	10.5		**Satisfactory**	**10**	0	0	4	4	6	6	**10**
VWHDC		10	10.0		**Satisfactory**	**10**	0	0	4	4	6	6	**10**
Health and Safety (21)	**Audit Delayed**			Audit delayed and will be audited as part of the 2020/21 internal audit plan									
SODC		10	0.0										
VWHDC		10	0.0										
Housing Benefits and CTRS (21)	**Completed**												
SODC		15	15.0		**Limited**	**3**	1	0	0	0	2	0	**3**
VWHDC		15	15.0		**Limited**	**3**	1	0	0	0	2	0	**3**
Information Security (Inc. Cyber Security) (21)	**Completed**												
SODC		10	8.0		**Limited**	**7**	5	5	2	2	0	0	**7**
VWHDC		10	8.5		**Limited**	**7**	5	5	2	2	0	0	**7**
Leisure Development (8)	**Audit Delayed**			Audit delayed - no new projects for review.									
SODC		10	0.0										
VWHDC		10	0.0										
Lone Working / Officer Security (24)	**Completed**												
SODC		7	2.0		**Satisfactory**	**12**	0	0	4	4	8	8	**12**
VWHDC		7	2.0		**Satisfactory**	**12**	0	0	4	4	8	8	**12**
Mobile Home Parks (25)	**Completed**												
SODC		12	12.0		**Satisfactory**	**10**	0	0	4	4	6	6	**0**
VWHDC		12	12.0		**Satisfactory**	**10**	0	0	4	4	6	6	**0**
National Non-Domestic Rates (NNDR) (22)	**Completed**												
SODC		10	11.5		**Satisfactory**	**6**	0	0	2	0	4	0	**6**
VWHDC		10	11.0		**Satisfactory**	**6**	0	0	2	0	4	0	**6**
Payroll (28)	**Completed**												
SODC		18	15.0		**Limited**	**8**	4	4	3	3	1	1	**0**
VWHDC		18	15.0		**Limited**	**8**	4	4	3	3	1	1	**0**
Performance Management (17)	**Audit Delayed**			Audit delayed until the SODC and VWHDC corporate plans 2020-2024 are implemented.									
SODC		8	0.0										
VWHDC		8	0.0										
Pro-active Anti-Fraud Review (21)	**Completed**												
SODC		7	6.5		**Limited**	**3**	2	0	0	0	1	0	**3**
VWHDC		7	6.5		**Limited**	**3**	2	0	0	0	1	0	**3**
Procurement (27)	**Completed**												
SODC		10	5.0		**Satisfactory**	**4**	0	0	2	2	2	2	**4**
VWHDC		10	5.0		**Satisfactory**	**4**	0	0	2	2	2	2	**4**
Sundry Debtors (23)	**Completed**												
SODC		10	9.5		**Limited**	**4**	2	2	1	1	1	1	**0**
VWHDC		10	9.5		**Limited**	**4**	2	2	1	1	1	1	**0**
Treasury Management (21)	**Completed**												
SODC		7	5.5		**Satisfactory**	**2**	0	0	2	2	0	0	**0**
VWHDC		7	5.5		**Satisfactory**	**2**	0	0	2	2	0	0	**0**
Potential Audits for 2019/2020													
Assets of Community Value (11)	**Completed**												
SODC		7	9.0		**Satisfactory**	**2**	0	0	2	2	0	0	**0**
VWHDC		7	9.0		**Satisfactory**	**2**	0	0	2	2	0	0	**0**
Land Charges (19)	**Audit Delayed**			Audit on hold									
SODC		10	2.0		**Not yet applicable**								
VWHDC		10	1.5		**Not yet applicable**								
Engineering Services (8)	**Audit Delayed**			Audit delayed - insufficient resources to complete the audit due to Covid-19.									
SODC		7	0.0										
VWHDC		7	0.0										
SODC													
Cornerstone (21)	**Completed**												
SODC		10	13.0		**Satisfactory**	**5**	0	0	2	2	3	3	**0**
VWHDC													
Moorings (9)	**Completed**												
VWHDC		10	3.0		**Satisfactory**	**8**	0	0	6	0	2	0	**8**
JOINT PLANNED AUDIT TOTALS		**480**	**395.5**			**246**	**36**	**30**	**106**	**102**	**104**	**90**	**106**
Completed	**20**			**Full**	**2**								
Draft Out	**0**			**Substantial**	**0**								
In Progress	**0**			**Satisfactory**	**22**								
To Commence	**0**			**Limited**	**16**								
Audit Delayed	**5**			**Nil**	**0**								
SODC PLANNED AUDIT TOTALS		**10**	**13.0**			**5**	**0**	**0**	**2**	**2**	**3**	**3**	**0**
Completed	**1**			**Full**	**0**								
Draft Out	**0**			**Substantial**	**0**								
In Progress	**0**			**Satisfactory**	**1**								
To Commence	**0**			**Limited**	**0**								
Audit Delayed	**0**			**Nil**	**0**								
VWHDC PLANNED AUDIT TOTALS		**10**	**3.0**			**8**	**0**	**0**	**6**	**0**	**2**	**0**	**8**
Completed	**1**			**Full**	**0**								
Draft Out	**0**			**Substantial**	**0**								
In Progress	**0**			**Satisfactory**	**1**								
To Commence	**0**			**Limited**	**0**								
Audit Delayed	**0**			**Nil**	**0**								