

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 22 June 2021													
KEY FINANCIAL AUDITS													
Capital Management & Accounting (16)	Completed												
SODC		8	7.0		Limited	10	4	4	4	3	2	2	1
VWHDC		8	6.5		Limited	10	4	4	4	3	2	2	1
Council Tax (20)	Completed												
SODC		16	20.5		Limited	14	1	1	7	7	6	6	0
VWHDC		16	20.5		Limited	14	1	1	7	7	6	6	0
General Ledger (19)	Completed												
SODC		7.5	9.5		Satisfactory	5			1	1	4	4	0
VWHDC		7.5	9.5		Satisfactory	5			1	1	4	4	0
Housing Benefits & Council Tax Reduction Scheme (20)	Draft Out												
SODC		17	16.0		Not yet applicable								
VWHDC		17	15.5		Not yet applicable								
National Non-Domestic Rates (NNDR) (incl. COVID-19 Business Grants) (22)	Completed												
SODC		15	13.0		Substantial	8			3	3	5	5	0
VWHDC		15	13.0		Substantial	8			3	3	5	5	0
Payroll (incl. Travel & Subsistence, Pension Administration, Annual Leave Payments) (22)	Draft Out												
SODC		20	10.0		Not yet applicable								
VWHDC		20	10.0		Not yet applicable								
Pro-Active Anti-Fraud Review (19)	Completed												
SODC		10	3.5		Limited	2			2	2			
VWHDC		10	3.0		Limited	2			2	2			
Treasury Management (18)	Completed												
SODC		10	10.0		Satisfactory	5			4	3	1	1	1
VWHDC		10	9.0		Satisfactory	5			4	3	1	1	1
PLANNED ASSURANCE AUDITS													
Building Control (15)	Audit Delayed			Deferred till next year due to resource issues									
SODC		10	0.0		Not yet applicable								
VWHDC		10	0.0		Not yet applicable								
COVID-19 Response Governance Review	In Progress												
SODC		20	12.5		Not yet applicable								
VWHDC		20	12.5		Not yet applicable								
Health & Safety (17)	Audit Delayed			Deferred till next year due to resource issues									
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								
PLANNED CONSULTANCY AUDITS													
Grounds & Parks Maintenance In-Sourcing	Audit Delayed			Progress report issued									
SODC		10	5.0		Not yet applicable								
VWHDC		10	5.0		Not yet applicable								
Corporate Landlord Approach	Audit Delayed			Deferred till next year due to resource issues									
SODC		10	0.0		Not yet applicable								
VWHDC		10	0.0		Not yet applicable								
JOINT PLANNED AUDIT TOTALS		355	251.5			88	10	10	42	38	36	36	4
	Completed 7				Full 0								
	Draft Out 2				Substantial 2								
	In Progress 1				Satisfactory 6								
	Deferred 4				Limited 6								