

PROGRESS AGAINST PLANNED AUDITS 2021/2022

APPENDIX 1

Audit Area	Status	Audit Allocation	Total Days Used	Exception Issues	Audit Opinion	Agreed							Total Not Agreed
						No. of Recs	High	No. Agreed	Medium	No. Agreed	Low	No. Agreed	
As at 17 January 2022													
KEY FINANCIAL AUDITS													
Capital Management & Accounting (16)	To Commence Q4	7.5	0.0										
SODC		7.5	0.0										
VWHDC													
Council Tax (20)	In Progress	10.0	4.5										
SODC		10.0	4.5										
VWHDC													
Creditor Payments (20)	Completed	10.0	10.0		Satisfactory	7	0	0	2	2	5	5	
SODC		10.0	10.0		Satisfactory	7	0	0	2	2	5	5	
VWHDC													
General Ledger (19)	In Progress	5.0	2.5										
SODC		5.0	2.0										
VWHDC													
Housing Benefits & Council Tax Reduction Scheme (20)	To Commence Q4	10.0	0.5										
SODC		10.0	0.5										
VWHDC													
National Non-Domestic Rates (NDR) (22)	In Progress	7.5	5.0										
SODC		7.5	5.0										
VWHDC													
Payroll (22)	Not Performed	15.0	1.0	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.									
SODC		15.0	0.5										
VWHDC													
Pro-Active Anti-Fraud Review (19)	Not Performed	10.0	0.0	Review of fraud risks considered in every audit now – new scoping template to support this. Separate audit not required.									
SODC		10.0	0.0										
VWHDC													
Sundry Debtors (19)	In Progress	10.0	13.0										
SODC		10.0	13.0										
VWHDC													
Treasury Management (18)	In Progress	10.0	3.5										
SODC		10.0	3.5										
VWHDC													
PLANNED ASSURANCE AUDITS													
Brown Bins (16)	To Commence Q4	7.5	2.0	Audit initially started in June 2021 and will recommence in Q4; however, the audit scope will be revisited to address current risks.									
SODC		7.5	2.0										
VWHDC													
Car Parking & Enforcement (12)	Completed	5.0	8.0		Satisfactory	13	0	0	6	6	7	7	
SODC		5.0	8.0		Satisfactory	13	0	0	6	6	7	7	
VWHDC													
Cash Office (14)	Completed	7.5	16.0	Cash office replaces the Receipt & Collection of Income audit.	Satisfactory	3	1	1	0	0	2	2	
SODC		7.5	16.0		Satisfactory	3	1	1	0	0	2	2	
VWHDC													
Contract Management (19)	Draft Out	10.0	15.0										
SODC		10.0	14.5										
VWHDC													
Council Fees and Charges (16)	Completed	10.0	11.0		Satisfactory	6	0	0	4	4	2	2	
SODC		10.0	11.0		Satisfactory	6	0	0	4	4	2	2	
VWHDC													
Covid-19 Grants (N/A)	To Commence Q4	10.0	0.5	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..									
SODC		10.0	0.5										
VWHDC													
Estates & Facilities Management (17)	Deferred	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.									
SODC		10.0	0.0										
VWHDC													
Information Governance (incl. SAR, GDPR, FOI) (11)	To Commence Q4	10.0	0.0	No specific areas of concern and last audited in 17/18.									
SODC		10.0	0.0										
VWHDC													
IT Operations (20)	Deferred	10.0	8.5	Significant work on IT strategy currently in progress, defer audit to a later date, once finalised.									
SODC		10.0	8.5										
VWHDC													
Land Charges (11)	Completed	10.0	9.0		Satisfactory	3	0	0	1	1	2	2	
SODC		10.0	9.0		Satisfactory	3	0	0	1	1	2	2	
VWHDC													
Learning & Development (N/A)	To Commence Q4	10.0	9.0	Replaces Payroll 21/22 audit.									
SODC		10.0	9.0										
VWHDC													
Planning Appeals (11)	Draft Out	10.0	5.5										
SODC		10.0	5.5										
VWHDC													
Planning Applications (11)	Deferred	10.0	0.0	Review of the development management process currently being commissioned. No added value from an internal audit.									
SODC		10.0	0.0										
VWHDC													
Planning Enforcement (15)	Deferred	10.0	0.0	Recent Council paper considered planning enforcement, therefore audit deferred.									
SODC		10.0	0.0										
VWHDC													
Procurement (19)	Deferred	10.0	0.0	New procurement strategy in place – audit in 22/23 to review progress.									
SODC		10.0	0.0										
VWHDC													
Property Management (17)	Completed	10.0	13.0		Limited	9	1	1	7	7	1	1	
SODC		10.0	13.0		Limited	9	1	1	7	7	1	1	
VWHDC													
Receipt & Collection of Income (15)	Not Performed	7.5	0.0	Replaced by a Cash Office audit, which is already completed.									
SODC		7.5	0.0										
VWHDC													
Section 106/CIL (15)	To Commence Q4	5.0	0.0	Review of income collection.									
SODC		5.0	0.0										
VWHDC													
Whistleblowing & Fraud (N/A)	Deferred	5.0	0.0	Audit not required, no areas of concern or high risk.									
SODC		5.0	0.0										
VWHDC													
PLANNED CONSULTANCY AUDITS													
Cornerstone	Not Performed	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.									
SODC		7.0	0.0										
Corporate Landlord Approach	Not Performed	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.									
SODC		10.0	0.0										
VWHDC													
Didcot Community Facilities	Not Performed	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.									
SODC		5.0	0.0										
VWHDC													
Disposal of Assets & Property	To Commence Q4	5.0	0.0	Disposal's strategy newly implemented (Sep-21). Limited review of policy contents and any disposals since adoption of new policy.									
SODC		5.0	0.0										
VWHDC													
The Beacon	Not Performed	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.									
SODC		7.0	0.0										
VWHDC													
JOINT PLANNED AUDIT TOTALS		34	272.5			82	4	4	40	40	38	38	
Completed		6			Full	0							
Draft Out		2			Substantial	0							
In Progress		5			Satisfactory	10							
To Commence		8			Limited	2							
Deferred		6			Nil	0							
Not Performed (Removed)		7											