

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 18 March 2022													
KEY FINANCIAL AUDITS													
Capital Management & Accounting (16)	Draft Out												
SODC		7.5	6.5										
VWHDC		7.5	6.5										
Council Tax (20)	In Progress												
SODC		10.0	8.5										
VWHDC		10.0	7.5										
Creditor Payments (20)	Completed				Satisfactory	7	0	0	2	2	5	5	0
SODC		10.0	10.0		Satisfactory	7	0	0	2	2	5	5	0
VWHDC		10.0	10.0										
General Ledger (19)	Completed				Satisfactory	4	0	0	2	2	2	2	0
SODC		5.0	5.5		Satisfactory	4	0	0	2	2	2	2	0
VWHDC		5.0	5.0										
Housing Benefits & Council Tax Reduction Scheme (20)	In Progress												
SODC		10.0	0.5										
VWHDC		10.0	0.5										
National Non-Domestic Rates (NNDR) (22)	Draft Out												
SODC		7.5	8.0										
VWHDC		7.5	8.0										
Payroll (22)	Not Performed			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	0.0										
VWHDC		15.0	0.0										
Pro-Active Anti-Fraud Review (19)	Not Performed			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		10.0	0.0										
Sundry Debtors (19)	Completed				Full	2	0	0	0	0	2	2	2
SODC		10.0	15.0		Full	2	0	0	0	0	2	2	2
VWHDC		10.0	15.0										
Treasury Management (18)	Completed				Full	1	0	0	0	0	1	1	1
SODC		10.0	4.5		Full	1	0	0	0	0	1	1	1
VWHDC		10.0	4.5										
PLANNED ASSURANCE AUDITS													
Garden Waste (16)	In Progress			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	3.0										
VWHDC		7.5	3.0										
Car Parking & Enforcement (12)	Completed				Satisfactory	13	0	0	6	6	7	7	0
SODC		5.0	8.0		Satisfactory	13	0	0	6	6	7	7	0
VWHDC		5.0	8.0										
Cash Office (14)	Completed			Cash office replaces the Receipt & Collection of Income audit.	Satisfactory	3	1	1	0	0	2	2	0
SODC		7.5	16.0		Satisfactory	3	1	1	0	0	2	2	0
VWHDC		7.5	16.0										
Contract Management (19)	Completed				Satisfactory	9	0	0	4	4	5	5	0
SODC		10.0	15.0		Satisfactory	9	0	0	4	4	5	5	0
VWHDC		10.0	14.5										
Council Fees and Charges (16)	Completed				Satisfactory	6	0	0	4	4	2	2	0
SODC		10.0	11.0		Satisfactory	6	0	0	4	4	2	2	0
VWHDC		10.0	10.0										
Covid-19 Grants (N/A)	In Progress			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	9.0										
VWHDC		10.0	9.0										
Estates & Facilities Management (17)	Deferred			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		10.0	0.0										
Information Governance (incl. FOI, EIR) (11)	In Progress			No specific areas of concern and last audited in 17/18.									
SODC		10.0	1.0										
VWHDC		10.0	1.0										
IT Operations (20)	Deferred			Significant work on IT strategy currently in progress, defer audit to a later date, once finalised.									
SODC		10.0	0.0										
VWHDC		10.0	0.0										
Land Charges (11)	Completed				Satisfactory	3	0	0	1	1	2	2	0
SODC		10.0	8.5		Satisfactory	3	0	0	1	1	2	2	0
VWHDC		10.0	8.5										
Learning & Development (N/A)	In Progress			Replaces Payroll 21/22 audit.									
SODC		10.0	9.0										
VWHDC		10.0	9.0										
Planning Appeals (11)	Completed				Satisfactory	7	0	0	3	3	4	4	7
SODC		10.0	9.0		Satisfactory	7	0	0	3	3	4	4	7
VWHDC		10.0	9.0										
Planning Applications (11)	Deferred			Review of the development management process currently being commissioned. No added value from an internal audit.									
SODC		10.0	0.0										
VWHDC		10.0	0.0										
Planning Enforcement (15)	Deferred			Recent Council paper considered planning enforcement, therefore audit deferred.									
SODC		10.0	0.0										
VWHDC		10.0	0.0										
Procurement (19)	Deferred			New procurement strategy in place – audit in 22/23 to review progress.									
SODC		10.0	0.0										
VWHDC		10.0	0.0										
Property Management (17)	Completed				Limited	9	1	1	7	7	1	1	0
SODC		10.0	13.0		Limited	9	1	1	7	7	1	1	0
VWHDC		10.0	13.0										
Receipt & Collection of Income (15)	Not Performed			Replaced by a Cash Office audit, which is already completed.									
SODC		7.5	0.0										
VWHDC		7.5	0.0										
Section 106/CIL (15)	In Progress			Review of income collection.									
SODC		5.0	1.0										
VWHDC		5.0	1.0										
Whistleblowing & Fraud (N/A)	Deferred			Audit not required, no areas of concern or high risk.									
SODC		5.0	0.0										
VWHDC		5.0	0.0										
PLANNED CONSULTANCY AUDITS													
Cornerstone	Not Performed			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			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		10.0	0.0										
Didcot Community Facilities	Not Performed			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		5.0	0.0										
Disposal of Assets & Property	In Progress			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		5.0	0.0										
The Beacon	Not Performed			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	321.0		128	4	4	58	58	66	66	20
	Completed	11			Full	4							
	Draft Out	2			Substantial	0							
	In Progress	8			Satisfactory	16							
	To Commence	0			Limited	2							
	Deferred	6			Nil	0							
	Not Performed (Removed)	7											