

REPORT OF THE AUDIT MANAGER
TO THE AUDIT & GOVERNANCE COMMITTEE
14 JANUARY 2009

Internal Audit Management Report Quarter 3 2008/2009

1.0 Introduction and Report Summary

1.1 The purpose of this report is:

- to report on management issues
- to summarise the progress of the internal audit team against the 2008/2009 audit plan up to the 24th December 2008.
- to summarise the priorities and planned audit work for quarter 4 2008/2009.

1.2 The Contact Officer for this report is Adrianna Penn, Audit Manager for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823544 and (VWHDC) 01235 547615.

2.0 Recommendations

(a) that Members note the content of the report.

(b) that Members approve the approach to the 2009/2010 internal audit plan, outlined in section 5.4 below.

3.0 Relationship with the Council's Vision, Strategies and Policies

(a) Vision strand E.

(b) No specific strategy; although the Audit Plan will underpin all Strategies indirectly.

(c) Anti Fraud & Corruption Policy; and all Policies indirectly.

4.0 Background

4.1 The CIPFA Code of Practice for Internal Audit in Local Government in the UK 2006 states that the Head of Internal Audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the broad resources required to deliver the plan.

4.2 The CIPFA Code also states that the Audit Committee should approve the annual Internal Audit Plan and monitor progress against the plan. This Committee approved the annual Internal Audit Plan on the 19th March 2008.

5.0 Management Issues

5.1 Auditor Resource

Penny O'Callaghan, Auditor based at SODC has successfully been appointed to the shared Risk Management Officer post which is hosted by SODC, and she started in her new role on the 22nd December 2008. Due to the current cost reduction exercise being carried out as part of the 2009/2010 budget setting process,

recruitment to the vacant Auditor post has been delayed. Therefore it is unlikely that this post will be filled until April 2009. The Audit Manager is currently reviewing the section's workload and will be prioritising all outstanding planned audit work.

5.2 Internal Audit Self-Assessment

The CIPFA Self-Assessment has now been completed and has been reviewed by both S151 officers. Results show that 91 per cent of standards are being met, 3 per cent are partially met and 6 per cent are currently not being met. 6 improvement actions have been identified, which will be implemented by the Audit Manager by July 2009. The performance of Internal Audit will be reviewed by the Audit Commission in 2009/2010. The full report is attached as **Appendix 1** for information.

5.3 Internal Audit Strategy

At the September 2008 meeting, the Audit Manager committed to drafting and presenting an Internal Audit Strategy at this meeting. As part of the current cost reduction assessment, the level of resources within the Internal Audit section is subject to review. The Audit Manager has postponed drafting the Internal Audit Strategy until the budget setting process is complete and the level of resources is known.

5.4 2009/2010 Audit Plan

The 2009/2010 annual audit plan should be presented to Committee for approval at its March 2009 meeting. It can be expected that the new shared management structure will bring a period of significant change in 2009/2010, as the new senior management team review their services and harmonise systems/processes in order to create efficiencies and savings. For Internal Audit to add value during this period of adjustment and change, it is the Audit Manager's opinion that temporarily greater emphasis will be required on system development/consultancy work.

5.5 Within a relatively stable year, the balance of audit work would normally be 80 per cent assurance work (reviewing stable systems and providing assurance on controls in place), 10 per cent on system development/consultancy work (offering an opinion and advice on new systems and expected controls) and 10 per cent on investigations (reactive fraud and corruption work). During 2009/2010, if more focus is not provided on system development/consultancy work there is a risk that internal audit time will be wasted completing assurance audits in areas which are going to undergo change. In addition, opportunities to implement controls at the outset of a new system/process will not be taken.

5.6 Internal Audit can add greater value by assisting the new senior management team in:

- reviewing the processes across both sites;
- identifying efficient and best practice;
- where areas are identified for harmonisation ensuring that sufficient controls are built in to new processes;
- ensuring risk exposure is minimised during the period of change.

Internal Audit will still complete assurance audits on all of the key financial systems and the Audit Manager will still be able to provide an opinion on the control environment at the year-end. It is estimated that for 2009/2010 the balance of work should be 50 per cent assurance work, 40 per cent system development/consultancy work and 10 per cent on investigations.

5.7 In addition, in order to ensure that resources are targeted effectively in 2009/2010, the Audit Manager would like to propose to the Committee that at the March 2009 meeting a 6 months internal audit plan is presented for approval. This is likely to be focused on system development/consultancy work and some key financial systems/strategic reviews. At the September 2009 meeting, a plan for the remaining 6 months will be presented for approval which will focus on providing assurance in those areas which have incurred minimal change or have stabilised following harmonisation.

6.0 Progress against the 2008/2009 Audit Plan

6.1 Progress against the approved audit plan has been calculated for the quarter up to the 24th December 2008 and year to date and is summarised in **Appendix 2** attached.

6.2 Performance figures are as follows:

	Target	YTD	Q1 08/09	Q2 08/09	Q3 08/09	Q4 08/09
Chargeable	71.5%	68%	66.5%	67%	71%	-
Non-Chargeable	10%	13%	14.5%	14.5%	9.5%	-
Lost	18.5%	19%	19%	18.5%	19.5%	-

6.3 The performance figures for Q3 show a positive trend towards reaching the annual targets. The section has made a significant effort to reduce the level of non-chargeable work, but the level of lost days has increased slightly for the quarter due to two members of staff being on annual leave, some sickness absence and one member being on study leave.

6.4 As at the 24th December 2008, the status of audit work is as follows:

Planned

Strategic, operational and financial assurance work known and approved by the Audit and Governance Committee.

	Planned	Complete	Draft	In progress	To commence
PLANNED	50	17 (34%)	7 (14%)	11 (22%)	15 (30%)
Joint	35	56	8	11	11
SODC	7	4	0	0	3
VWHDC	8	7	0	0	1

Adhoc

Unplanned project work based on agreed terms of reference with the Audit Manager (i.e. implementation of new systems) and responsive work issued and agreed by the S151 Officer, Members or Senior Management Team (i.e. investigations).

	Planned	Complete	Draft	In progress	To commence
ADHOC	5	3	0	0	2
Joint	0	0	0	0	0
SODC	4	2	0	0	2
VWHDC	1	1	0	0	0

Follow Up

Work undertaken to ensure that agreed recommendations have been implemented.

	Planned	Complete	Draft	In progress	To commence
FOLLOW - UP	44	19	0	1	24
Joint	6	0	0	0	6
SODC	15	7	0	1	7
VWHDC	23	12	0	0	11

7.0 Priorities for 2008/2009 Quarter 4 (January 2009 – March 2009)

7.1 The priority for quarter 4 is:

- to complete the 2008/2009 planned audit programme;
- to draft 6 months of the 2009/2010 annual audit plan;
- to deliver a development session to members of the SODC Audit and Corporate Governance Committee;
- to assist VWHDC Audit and Governance Committee in completing their self-assessment review.

7.2 Planned audit work which is currently ongoing and has been scheduled for quarter 4 is as follows:

Joint Audits	SODC Audits	VWHDC Audits
Academy Agresso Anti-Fraud and Corruption Policy Budgetary Control Capital Accounting (SODC) Contract Monitoring Corporate Governance Council Charges Council Tax Creditor Payments Disaster Recovery Emergency Planning Freedom of Information General Ledger GIS	Didcot Arts Centre Pest Control Tourism	Oxfordshire Waste Partnership

Housing and Council Tax Benefits Human Resources ICT Internal Recharges NNDR Payroll Petty Cash Procedures (VWHDC) Performance Management Post Room (SODC) Receipt of Income Arrangements Risk Management (SODC) Stock Control Sundry Debtors		
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7.3 Follow-up work which is scheduled for quarter 4 is as follows:

Joint Audits	SODC Audits	VWHDC Audits
Complaints Consultation Gifts and Hospitality Licensing Out of Hours Data Protection	Dog Control Housing Development Petty Cash Bank Contract Planning Control Officer Travel and Sub Land Charges Bank Reconciliation	Affordable Housing Bar Management Benefit Counter-Fraud Business Continuity Planning Discretionary Grants Guildhall Homelessness and Temp. Acc Land and Property Property Gazetteer Rent Accounting Tender Process

ADRIANNA PENN
 AUDIT MANAGER

CIPFA CODE OF PRACTICE – COMPLIANCE SELF ASSESSMENT

Y = Yes, P = Partial, No = No

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
1	SCOPE OF INTERNAL AUDIT							
1.1	Terms of Reference							
1.1.1	Do terms of reference: a) establish the responsibilities and objectives of Internal Audit? b) establish the organisational independent of Internal Audit? c) establish the accountability, reporting lines and relationships between the Head of Internal Audit and: (i) those charged with governance? (ii) those parties to whom the Head of Internal Audit may report? d) recognise that Internal Audit's remit extends to the entire control environment of the organisation? e) identify Internal Audit's contribution to the review of the effectiveness of the control environment? f) require and enable the Head of Internal Audit to deliver an annual audit opinion? g) define the role of Internal Audit in any fraud-related or consultancy work (see also 1.3.2)? h) explain how Internal Audit's resource requirements will be assessed? i) establish Internal Audit's right of access to all records, assets, personnel and premises, including those of partner organisations, and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities?	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓			Internal Audit Charter. [T1.1.1]	N/A	Agreed	Agreed
1.1.2	Does the Head of Internal Audit advise the organisation on the content and the need for subsequent review of the terms of reference?	✓			Advised in supporting reporting to ACGC's in Dec 2007/Jan 2008. [T1.1.2]	N/A	Agreed	Agreed
1.1.3	Have the terms of reference been formally approved by the organisation?	✓			At ACGC: SODC – 5 th Dec 2007 VWHDC – 15 th Jan 2008 [T1.1.3]	N/A	Agreed	Agreed
1.1.4	Are terms of reference regularly reviewed?	✓			On an annual basis, first	N/A	Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
					review due January 2009. [T1.1.2]			
1.2	Scope of Work							
1.2.1	Are the organisation's assurance, risk management arrangements and monitoring mechanisms taken into account when determining Internal Audit's work and where effort should be concentrated?		✓		The audit manager considers previous internal audit opinions and the corporate governance, risk management and monitoring arrangements when determining the annual internal audit plan. However, a formal Schedule of Auditable Activity needs to be implemented to make this process more structured.	Action 1 – Draft a Schedule of Auditable Activity. (February 2009)	This will be picked up in the Finance Section 2009/2010 work plan.	Agreed. Acknowledging the Audit Manager has temporarily had less assurance data during the current period of low risk mgt support (now being addressed).
1.2.2	Where services are provided in partnership has the Head of Internal Audit identified: a) how assurance will be sought? b) Agreed access rights where appropriate?				N/A Internal audit is not provided in partnership with another body.	N/A	Agreed	Audit service is provided directly to both councils. Both s.151 officers agree approach. Some minor audit resource bought-in, but directly managed.
1.3	Other Work							
1.3.1	Where Internal Audit undertakes consultancy and/or fraud and corruption work, does it have the: a) skills, and b) resources to do this?	✓ ✓			a) The team has significant breadth and depth of knowledge and skills in internal audit, in addition to specialist knowledge in corporate governance, risk management, council tax, NNDR, accountancy and payroll. The audit manager is MIIA qualified; the senior auditor is AAT qualified; 2 auditors are currently studying for the PIIA qualification and 1 auditor is part ACCA qualified.	N/A	Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
					All members of the internal audit team have training needs identified within their Personal Development Plan. b) A contingency allowance is built in to the internal audit plan to allow the team to respond to consultancy/fraud and corruption work. To provide further skills and resilience, Mazars are contracted to provide 60 days of internal audit services per annum. [1.3.1]			
1.3.2	Do the terms of reference define Internal Audit's role in: a) fraud and corruption? b) consultancy work?	✓			Internal Audit Charter. [T1.1.1]	N/A	Agreed	Agreed
1.4	Fraud and Corruption							
1.4.1	Has the Head of Internal Audit made arrangements, within the organisation's anti-fraud and anti-corruption policies, to be notified of all suspected or detected fraud, corruption or impropriety?		✓		The audit manager has reviewed both council's fraud and corruption policies, and is of the opinion that they require updating. The fraud and corruption arrangements at both council's are currently being reviewed, and recommendations for improvement will then be made. [T1.4.1]	Action 2 – Assist both Council's in reviewing their anti-fraud and corruption arrangements. (Current)	Agreed	I (a former vale audit manager) ensure that internal audit is notified of all suspected fraud, corruption & impropriety.
TOTALS		16	2	0				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
2	INDEPENDENCE							
2.1	Principles of Independence							
2.1.1	Is Internal Audit:				Internal Audit Charter. [T1.1.1]	N/A	Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
	a) independent from the activities it audits? b) free from any non-audit (operational) duties?	✓ ✓						
2.1.2	Where internal audit staff have been consulted during system, policy or procedure development, are they precluded from reviewing and making comments during routine or future audits?	✓			The audit manager takes into consideration skills, development areas and involvement in consultancy/investigation work when allocating the planned audits.	N/A	Agreed	Agreed
2.2	Organisational Independence							
2.2.1	Does the status of Internal Audit allow it to demonstrate independence?	✓			Internal Audit Charter. [T1.1.1]	N/A	Agreed	Agreed
2.2.2	Does the Head of Internal Audit have direct access to: a) officers? b) members?	✓ ✓			Internal Audit Charter. [T1.1.1]	N/A	Agreed	Agreed
2.2.3	Does the Head of Internal Audit report in his or her own name to members and officers?	✓			Example report. [T1.1.2]	N/A	Agreed	Agreed
2.2.4	a) Is there adequate assessment that the budget for Internal Audit is adequate? b) Does any budget delegated to services areas ensure that: (i) Internal Audit adherence to the Code is not compromised? (ii) The scope of Internal Audit is not affected? (iii) Internal Audit can continue to provide assurance for the Statement on Internal Control?	✓			N/A Corporate budget setting procedures.	N/A N/A	Agreed	Agreed
2.3	Status of the Head of Internal Audit							
2.3.1	Is the Head of Internal Audit managed by a member of the corporate management team?			✓	The audit manager reports to deputy director/head of service level. However, it is internal audit's opinion that the line management arrangements are adequate as the head of finance is the head of the RSSP and the Internal Audit Charter allows for independence and direct access to all officers and members. [T1.1.1 and T2.3.1]	N/A	I believe that having the audit manager report to me assists me in performing my S151 role.	In addition, the audit manager does report directly to me regarding any vale-specific financial matters.
2.4	Independence of Internal Audit Contractors							
2.4.1	Does the planning process recognise and tackle potential	✓			Mazars supplement the in-	N/A	Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
	conflicts of interest where contractors also provide non-internal audit services?				house internal audit function, and do not provide any non-internal audit services. There are no conflict of interest issues.			
2.5	Declaration of Interest							
2.5.1	Do audit staff make formal declarations of interest?		✓		All staff are required to declare interests in accordance with corporate policy. In addition, all members of the internal audit team are required to declare specific internal audit conflicts of interests, and a record is held by the audit manager. However, a formal internal audit register of interests needs to be maintained. [T2.5.1]	Action 3 – A formal register of interests should be implemented. (March 2009)	Agreed	Agreed
2.5.2	Does the planning process take account of the declarations of interest registered by staff?	✓			The audit manager takes into consideration any declared interests when allocating the planned audits.	N/A	Agreed	Agreed
TOTALS		10	1	1				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
3	ETHICS FOR INTERNAL AUDITORS							
3.1	Purpose							
3.1.1	Does the Head of Internal Audit regularly remind staff of their ethical responsibilities?	✓			All members of the internal audit team are required to abide by the IIA Code of Ethics. This is clearly stated in the Internal Audit Charter and the Internal Audit Manual. [T1.1.1 and T3.1.1]	N/A	Agreed	Agreed
3.2	Integrity							

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
3.2.1	Has the internal audit team established an environment of trust and confidence?	✓			A significant effort has been made by the Internal Audit team to raise its profile over the last 12 months.	N/A	It is my view that the audit manager has developed an environment within which internal audit is highly regarded and trusted.	Agreed
3.2.2	Do internal auditors demonstrate integrity in all aspects of their work?	✓			A quality assurance process is in place to ensure the integrity of work.	N/A	Agreed	Agreed
3.3	Objectivity							
3.3.1	Are internal auditors perceived as being objective and free from conflicts of interest?	✓			Please see section 2.5. All auditors are independent from operational duties, and work is rotated and reviewed to ensure objectivity.	N/A	I have not known the objectivity of the internal audit team be questioned.	Agreed
3.3.2	Is a time period set by the Head of Internal Audit for staff where they do not undertake an audit in an area where they have had previous operational roles?	✓			A period of 3 years has been set by the Audit Manager.	N/A	Agreed	Agreed
3.3.3	Are staff rotated on regular/annually audited areas?	✓			The Audit Manager takes responsibility for rotating planned audits.	N/A	Agreed	Agreed
3.4	Competence							
3.4.1	Does the Head of Internal Audit ensure that staff have sufficient knowledge of: a) the organisation's aims, objectives, risks and governance arrangements? b) the purpose, risks and issues of the service areas? c) the scope of each audit assignment? d) relevant legislation and other regulatory arrangements that relate to the audit?	✓ ✓ ✓ ✓			a) + b) Monthly team meetings are held, which include an Audit Manager update on any corporate issues and allow for team discussion. c) + d) Monthly 1-2-1s are held between the Senior Auditor and Auditor to discuss their forthcoming audits. At this stage the scope of each audit is discussed. All TOR are subject to management review. [T3.4.1]	N/A	Agreed	Agreed
3.5	Confidentiality							

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
3.5.1	Do internal audit staff understand their obligations in respect to confidentiality?	✓			IIA Code of Ethics. [T3.1.1]	N/A	Agreed	Agreed
TOTALS		11	0	0				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
4	AUDIT COMMITTEES							
4.1	Purpose of the Audit Committee							
4.1.1	Does the organisation have an independent audit committee?	✓			[T4.1.1]	N/A	Agreed	Agreed
4.2	Internal Audit's Relationship with the Audit Committee							
4.2.1	Is there an effective working relationship between the audit committee and Internal Audit?	✓			Good communication links exist between the audit manager and the chairmen of both committees. The Internal Audit Charter also provides authority to the audit manager to independently address the committees.	N/A	Agreed	Agreed
4.2.2	Does the committee approve the internal audit strategy and monitor progress?			✓	An Internal Audit Strategy is currently not in place.	Action 4 – Draft an Internal Audit Strategy. (July 2009)	Agreed	Agreed – although I believe the annual planning process provides sufficient strategic direction for audit.
4.2.3	Does the committee approve the annual internal audit plan and monitor progress?	✓			The ACGC's approve the annual audit plan at the March meeting, and progress reports are received at each meeting. [T4.2.3]	N/A	Agreed	Agreed
4.2.4	Does the Head of Internal Audit: a) attend the committee and contribute to its agenda?	✓					Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
	b) participate in the committee's review of its own remit and effectiveness? c) ensure that the committee receives and understands documents that describe how Internal Audit will fulfil its objectives? d) report on the outcomes of internal audit work to the committee? e) establish if anything arising from the work of the committee requires consideration of changes to the audit plan, or vice versa? f) present the annual internal audit report to the committee?	✓	✓		b) SODC has completed a review of its own effectiveness, but VWHDC has not yet completed one. d) All internal audit reports are presented to the ACGC's. f) The annual audit report is presented to the ACGC's at the June meeting. [T4.2.4]	Action 5 – Assist VWHDC ACGC to complete a review of its own remit and effectiveness. (Current)		
4.2.5	Is there the opportunity for the Head of Internal Audit to meet privately with the audit committee?	✓			The Internal Audit Charter allows for the audit manager to meet with the ACGC's privately if required. [T1.1.1]		Agreed	Agreed
TOTALS		9	1	1				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
5	RELATIONSHIPS							
5.1	Principles of Good Relationships							
5.1.1	Is there a protocol that defines the working relationship for Internal Audit with: a) management? b) other internal auditors? c) external auditors? d) other regulators and inspectors? e) elected members?	✓ ✓ ✓ ✓ ✓			Internal Audit Charter and Internal Audit Manual. [T1.1.1 and T3.1.1]	N/A	Agreed	Agreed
5.2	Relationships with Management							
5.2.1	Does the Head of Internal Audit seek to maintain effective relationships between internal auditors and managers?	✓			To assist in this, the audit manager meets with all managers on an annual basis and a feedback form is sent	N/A	Additional meetings will be held with the appropriate staff	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
					out once each planned audit is completed. [T5.2.1]		should circumstances require them e.g) major restructuring.	
5.2.2	Is the timing of audit work planned in conjunction with management?	✓			At the annual meeting with managers, busy periods in the year for their section are discussed so they can be avoided. At the commencement of the financial year when the annual audit plan is circulated, the general timings of audits are discussed with management. 3 months prior to the proposed start date, the auditor will make a courtesy call to the manager to confirm the start date. Changes are made where reasonable and necessary.	N/A	Agreed	Agreed
5.3	Relationships with Other Internal Auditors							
5.3.1	Do arrangements exist with other internal auditors that include joint working, access to working papers, respective roles and confidentiality?	✓			Working relationships have been established with Cherwell District Council, Daventry District Council, Reading Borough Council and West Oxfordshire District Council .	N/A	Agreed	Agreed
5.4	Relationships with External Auditors							
5.4.1	Is it possible for Internal Audit and External Audit to rely on each other's work?	✓			This has been an area of improvement over the last 12 months.	N/A	Agreed	Agreed
5.4.2	Are there regular meetings between the Head of Internal Audit and the External Audit Manager?	✓			At least quarterly.	N/A	Agreed	Agreed
5.4.3	Are the internal and external audit plans co-ordinated?	✓				N/A	Agreed	Agreed
5.5	Relationships with Other Regulators and Inspectors							
5.5.1	Has the Head of Internal Audit sought to establish a dialogue with the regulatory and inspection agencies that interact with	✓			As necessary.	N/A	Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
	the organisation?							
5.6	Relationships with Elected Members							
5.6.1	Do the terms of reference for Internal Audit define the channels of communication with members and describe how such relationships should operate?	✓			Internal Audit Charter [T1.1.1]	N/A	Agreed	Agreed
5.6.2	Does the Head of Internal Audit maintain good working relationships with members?	✓				N/A	Agreed	Agreed
	TOTALS	14	0	0				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
6	STAFFING, TRAINING AND CONTINUING PROFESSIONAL DEVELOPMENT							
6.1	Staffing Internal Audit							
6.1.1	Is Internal Audit appropriately staffed (numbers, grades, qualifications, personal attributes and experience), to achieve its objectives and comply with these standards?	✓			[T6.1.1]		Agreed	Agreed
6.1.2	Does the Head of Internal Audit have access to appropriate resources where the necessary skills and expertise are not available within the internal audit team?	✓			Mazars are contracted to supplement the in-house internal audit function, and provide additional resilience and expertise.		Agreed	Agreed
6.1.3	Is the Head of Internal Audit professionally qualified and experienced?	✓			MIIA qualified.		Agreed	Agreed
6.1.4	Does the Head of Internal Audit have wide experience of internal audit and management?	✓			8 years private, voluntary and public sector experience.		Agreed	Agreed
6.1.5	a) do all internal audit staff have up-to-date job descriptions? b) are there person specifications that define the required qualifications, competencies, skills, experience and personal attributes for internal audit staff?	✓ ✓			[T6.1.5]		Agreed	Agreed
6.2	Training and CPD							
6.2.1	a) has the Head of Internal Audit defined the skills and competencies for each level of auditor? b) are individual auditors periodically assessed against these predetermined skills and competencies?	✓ ✓ ✓			The performance of each member of the team is reviewed in accordance with the corporate PDP process. In		Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
	c) are training or development needs identified and included in an appropriate ongoing development programme? d) is the development programme recorded, regularly reviewed and monitored.	✓			addition, monthly 1-2-1 meetings are held for each member of the team, and an informal focus plan is maintained. [T6.2.1]			
6.2.2	Do individual auditors maintain a record of their professional training and development activities?	✓					Agreed	Agreed
TOTALS		11	0	0				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
7	AUDIT STRATEGY AND PLANNING							
7.1	Audit Strategy							
7.1.1	a) Is there an internal audit strategy for delivery the service? b) Is it kept up to date with the organisation and its changing priorities?			✓ ✓	Please see section 4.2.2 and Action 4.		Agreed	(See my comments above)
7.1.2	Does the strategy include: a) Internal Audit objectives and outcomes? b) how the head of Internal Audit will form an evidence his or her opinion on the control environment? c) how Internal Audit's work will indentify and address local and national issues and risks? d) how the service will be provided, ie internally, externally, or a mix of the two? e) the resources and skills required to deliver the strategy?			✓ ✓ ✓ ✓ ✓	Please see section 4.2.2 and Action 4.		Agreed	(See my comments above)
7.1.3	Has the strategy been approved by the audit committee?			✓	Please see section 4.2.2 and Action 4.		Agreed	(See my comments above)
7.2	Audit Planning							
7.2.1	Is there a risk-based plan that is informed by the organisation's risk management, performance management and other assurance processes?	✓			[T4.2.3]		Agreed	Agreed
7.2.2	Where the risk management process is not fully developed or reliable, does the head of internal Audit undertake his or her own risk assessment process?	✓			[T4.2.3]		Agreed	Agreed
7.2.3	Are stakeholders consulted on the audit plan?	✓			The audit manager meets with		Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
					all managers on an annual basis.			
7.2.4	Does the plan demonstrate a clear understanding of the organisation's functions?	✓			[T4.2.3]		Agreed	Agreed
7.2.5	Does the plan: a) cover a fixed period of no longer than one year? b) outline the assignments to be carried out? c) prioritise assignments? d) estimate the resources required? e) differentiate between assurance and other work? f) allow a degree of flexibility?	✓ ✓ ✓ ✓ ✓ ✓			[T1.3.1 and T4.2.3]		Agreed	Agreed
7.2.6	If there is an imbalance between the resources available and resources needed to deliver the plan, is the audit committee informed of proposed solutions?	✓			Through the internal audit management report presented at ACGC. [T4.2.3]		Agreed	Agreed
7.2.7	Has the plan been approved by the audit committee?	✓			[T4.2.3]		Agreed	Agreed
7.2.8	If significant matters arise that jeopardise the delivery of the plan, are these addressed and reported to the audit committee?	✓			Through the internal audit management report presented at every ACGC. [T4.2.3]		Agreed	Agreed
	TOTALS	13	0	8				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
8	UNDERTAKING AUDIT WORK							
8.1	Planning							
8.1.1	a) Is a brief prepared for each audit? b) Is the brief discussed and agreed with the relevant managers?	✓ ✓			A scoping call/meeting is held with the relevant manager 3 months prior to the proposed start date. Draft terms of reference (TOR) with a notification memo is sent out 1 month before, and management are given time to comment before the final TOR are issued. [T8.1.1]		Agreed	Agreed
8.1.2	Does the brief set out: a) objectives? b) scope?	✓ ✓					Agreed	Agreed

	c) timing? d) resources? e) reporting requirements?	✓ ✓ ✓						
8.2	Approach							
8.2.1	Is a risk-based audit approach used?	✓			Internal Audit Charter and Internal Audit Manual. [T1.1.1 and T3.1.1]		Agreed	Agreed
8.2.2	Does the audit approach show when management should be informed of interim findings where key (serious) issues have arisen?	✓			All auditors are required to inform the audit manager and relevant manager if serious issues are identified during the course of an audit. However, as standard practice all auditors are required to send the manager a progress update mid-way through the review. [T3.1.1]		Agreed	Agreed
8.2.3	Does the audit approach include a quality review process for each audit?	✓			Each file is subject to a formal quality review before the draft report is issued, and each auditor is subject to 6 management quality reviews per annum. [T8.2.3]		Committees are encouraged to challenge both the findings of the audit and the quality of the audits themselves.	Agreed
8.3	Recording Audit Assignments							
8.3.1	Has the Head of Internal Audit defined a standard for audit documentation and working papers?	✓			Internal Audit Manual. [T3.1.1]		Agreed	Agreed
8.3.2	Do quality reviews ensure that the defined standard is followed consistently for all audit work?	✓			[T8.2.3]		Agreed	Agreed
8.3.3	Are working papers such that an experienced auditor can easily: a) identify the work that has been performed? b) re-perform it if necessary? c) see how the work supports the conclusions reached?	✓ ✓ ✓			A standard approach to documenting work performed and referencing evidence obtained has been implemented. [T3.1.1]		Agreed	Agreed
8.3.4	Is there a defined policy for the retention of all audit documentation, both paper and electronic?	✓			Internal Audit Manual. [T3.1.1]		Agreed	Agreed
8.3.5	Is there an access policy for audit files and records?			✓		Action 6 – Include an access policy for audit files and records within the Internal Audit Manual.	To be added to the 2009/2010 Finance Section's work plan.	Agreed – although audit files are securely held and access is restricted – even without a policy.

						(March 2009)		
	TOTALS	16	0	1				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
9	DUE PROFESSIONAL CARE							
9.1	Responsibilities of the Individual Auditor							
9.1.1	Are there documents that set out the requirements on all audit staff in terms of: a) being fair and not allowing prejudice or bias to override objectivity? b) declaring interests that could be perceived to be conflicting or could potentially lead to conflict? c) receiving and giving gifts and hospitality from employees, clients, suppliers or third parties? d) using all reasonable care in obtaining sufficient, relevant and reliable evidence on which to base conclusions? e) being alert to the possibility of intentional wrongdoing, errors or omissions, poor value for money, failure to comply with management policy or conflict of interest? f) having sufficient knowledge to identify indicators that fraud or corruption may been committed? g) disclosing all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice? h) disclosing any non-compliance with these standards? i) not using information they gain in the course of their duties for personal use?	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓	✓		Internal Audit Charter, Internal Audit Manual and IIA Code of Ethics. [T1.1.1 and T3.1.1] b) Please see section 2.5.1 and Action 3. c) Corporate policy [T9.1.1]		Agreed	Agreed
9.2	Responsibilities of the Head of Internal Audit							
9.2.1	Has the Head of Internal Audit established a monitoring and review programme to ensure that due professional care is achieved and maintained?	✓			Please see section 8.2.3. [T8.2.3]		Agreed	Agreed
9.2.2	Are there systems in place for individual auditors to disclose any suspicions of fraud, corruption or improper conduct?	✓			Please see section 8.2.2. Internal Audit Manual. [T3.1.1]		Agreed	Agreed
	TOTALS	10	1	0				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
10	REPORTING							
10.1	Principles of Reporting							
10.1.1	Is an opinion on the control environment and risk exposure given in each audit report?	✓			[T10.1.1]		Agreed	Agreed
10.1.2	Has the Head of Internal Audit determined the way in which Internal Audit will report?	✓			Internal Audit Manual. [T3.1.1]		Agreed	Agreed
10.1.3	Has the Head of Internal Audit set out the standard for internal audit reporting?	✓			[T3.1.1 and T10.1.1]		Agreed	Agreed
10.1.4	Are there laid-down timescales for reports to be issued?	✓			Performance targets have been set and each Auditor is required to maintain an Audit Situation Report for each audit recording dates when key audit stages have been met. [T10.1.4]		Agreed	Agreed
10.2	Reporting of Audit Work							
10.2.1	Do the reporting standards include: a) format of the reports? b) quality assurance for reports? c) the need to state the scope and purpose of the audit? d) the requirement to given an opinion? e) process for agreeing reports with the recipient? f) an action plan or record of points arising form the audit and, where appropriate, of agreements reached with management together with appropriate timescales?	✓ ✓ ✓ ✓ ✓ ✓			Internal Audit Manual. [T3.1.1]		Agreed	Agreed
10.2.2	Does the audit reporting process include discussion and agreement of reports?	✓			An exit meeting is held with all auditees once the fieldwork has been completed, to informally discuss the findings. Then a draft report is issued and auditees are invited to comment and provide responses. [T10.1.1 and T10.2.2]		Agreed	Agreed
10.2.3	Has the Head of Internal Audit determined a process for prioritising recommendations according to risk?	✓			Internal Audit Manual. [T3.1.1]		Agreed	Agreed
10.2.4	Are areas of disagreement recorded appropriately?	✓			Management responses are provided. [T10.1.1]		Agreed	Agreed
10.2.5	Are those weaknesses giving risk to significant risks that are	✓			[T10.1.1]		They are also	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
	not agreed drawn to the attention to senior management?						brought to the attention of the Committees.	
10.2.6	Is the circulation of each audit report determined when preparing the audit brief?	✓			Audit reports are circulated to the auditee, relevant Deputy Director/Head of Service, relevant Strategic Director and relevant portfolio holder. [T3.1.1 and T10.1.1]		Agreed	Agreed
10.2.7	a) does the reporting process include details of circulation or that particular audit report? b) is this included in the brief for each individual audit?	✓ ✓			[T3.1.1 and T10.1.1]		Agreed	Agreed
10.2.8	Does the Head of Internal Audit have mechanisms in place to ensure that: a) recommendations that have a wider impact are reported to the appropriate forums? b) risk registers are updated?	✓ ✓			a) Please see section 10.2.6. b) Within the final report memo. [T10.2.8]		Agreed	Agreed
10.3	Follow-Up Audits and Reporting							
10.3.1	Has the Head of Internal Audit defined the need for and the form of any follow-up action?	✓			Follow up is completed six months after the completion date of the audit, and an ongoing basis for non implemented recommendations. [T3.1.1]		Agreed	Agreed
10.3.2	Has the Head of Internal Audit established appropriate escalation procedures for internal audit recommendations not implemented by the agreed date?	✓			Internal Audit Manual. [T3.1.1]		Agreed	Agreed
10.3.3	Where appropriate, is a revised opinion given following a follow-up audit and reported to management?	✓			A formal follow up report is presented to ACGC. [T10.3.2]		Agreed	Agreed
10.3.4	Are the findings of audits and follow-ups used to inform the planning of future audit work?	✓			The Audit Manager considers all previous internal audit opinions when planning future work.		Agreed	Agreed
10.4	Annual Report and Presentation of Audit Opinion							
10.4.1	Does the Head of Internal Audit provide an annual report to support the Statement of Internal Control?	✓			[T4.2.4]		Agreed	Agreed
10.4.2	Does the Head of Internal Audit's annual report: a) include an opinion on the overall adequacy and effectiveness of the organisation's control environment?	✓ ✓			[T4.2.4]		Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
	b) disclose any qualification to that opinion, together with the reasons for the qualification? c) present as summary of the audit work from which the opinion was derived, including reliance placed on work by other assurance bodies? d) draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Statement of Internal Control? e) compare the actual work undertaken with the planned work and summarise the performance of the internal audit function against its performance measures and targets? f) comment on compliance with the standards of the Code? g) communicate the results of the internal audit quality assurance programme?	✓ ✓ ✓ ✓ ✓						
10.4.3	Has the Head of Internal Audit made provision for interim reporting to the organisation during the year?	✓			The Audit Manager provides a management update at each ACGC. [T4.2.3]		Agreed	Agreed
TOTALS		32	0	0				

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
11	PERFORMANCE, QUALITY AND EFFECTIVENESS							
11.1	Principles of Performance, Quality and Effectiveness							
11.1.1	Is there an audit manual?	✓			[T3.1.1]		Agreed	Agreed
11.1.2	Does the audit manual provide guidance on: a) carrying out day-to-day audit work? b) complying with the Code?	✓ ✓			[T3.1.1]		Agreed	Agreed
11.1.3	Is the audit manual reviewed regularly and updated to reflect changes in working practices and standards?	✓			[T3.1.1]		Agreed	Agreed
11.1.4	Does the Head of Internal Audit have arrangements in place to assess the performance and effectiveness of: a) each individual audit? b) the internal audit service as a whole?	✓ ✓			[T8.2.3] [T10.1.4]		Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
11.2	Quality Assurance of Audit Work							
11.2.1	Does the Head of internal Audit have a process in place to ensure that work is allocated to auditors who have the appropriate skills, experience and competence?	✓			Please see section 1.1.2, 1.3.1, 3.4.1 and 6.2.1.		Agreed	Agreed
11.2.2	Does the Head of Internal Audit have a process in place to ensure that all staff are supervised appropriately throughout all audits?	✓			Please see section 3.4.1, 6.2.1 and 8.2.3.		Agreed	Agreed
11.2.3	Does the supervisory process cover: a) monitoring progress? b) assessing quality of audit work? c) coaching staff?	✓ ✓ ✓			Please see section 3.4.1, 6.2.1 and 8.2.3.		Agreed	Agreed
11.3	Performance and Effectiveness of the Internal Audit Service							
11.3.1	Does the Head of Internal Audit have a performance management and quality assurance programme in place?	✓			Please see section 8.2.3.		Agreed	Agreed
11.3.2	Does the performance management and quality assurance framework include as a minimum: a) a comprehensive set of targets to measure performance: (iii) which are developed in consultation with appropriate parties? (iv) Which are included in service level agreements, where appropriate? (v) Against which the Head of Internal Audit measures, monitors and reports appropriately on progress? b) user feedback obtained for each individual audit and periodically for the whole service? c) a periodic review of the service against the strategy and the achievement of its aims and objectives, the results of which are used to inform the future strategy? d) internal quality reviews to be undertaken periodically to ensure compliance with this Code and the audit manual? e) an action plan to implement improvements?	✓ ✓ ✓ ✓ ✓ ✓ ✓		✓	a) [T10.1.4] b) [T5.2.1] c) Please see section 1.2.1 and Action 3. d) CIPFA Self-Assessment e) CIPFA Self-Assessment		Agreed	Agreed – see my comments above re the low need for an audit ‘strategy’.
11.3.3	Does the Head of Internal Audit compare the performance and the effectiveness of the service over time, in terms of both the achievement of targets and the quality of the service provided to the user?	✓			Internal Audit is currently mid-way through the second year of harmonisation, and therefore has not been in a position to compare year on year.		Agreed	Agreed
11.3.4	Do the results of the performance management and quality						Agreed	Agreed

REF	STANDARD REQUIREMENT	Y	P	N	EVIDENCE/COMMENT	ACTION PLAN	S.151 SODC COMMENT	s.151 VWHDC COMMENT
	assurance programme evidence that the internal audit service is: a) meeting its aims and objectives? b) Compliant with the Code? c) Meeting internal quality standards? d) Effective, efficient, continuously improving? e) Adding value and assisting the organisations in achieving its objectives?	✓ ✓ ✓ ✓ ✓						
11.3.5	Does the Head of Internal Audit report on the results of the performance management and quality assurance programme in the annual audit report?	✓			[T4.2.4]		Agreed	Agreed
11.3.6	Does the Head of Internal Audit provide evidence from his or her review of the performance and quality of the internal audit service to the organisation for consideration as part of the annual review of the effectiveness of the system of internal audit?	✓			CIPFA Self-Assessment and Action Plan will be presented to the Section 151 Officers, External Audit and the ACGC's.		Agreed	Agreed
	TOTALS	27	0	1				

Conclusion

REF	STANDARD REQUIREMENT	Y	P	N	ACTIONS REQUIRED	S.151 SODC COMMENT	s.151 VWHDC COMMENT
1	Scope of Internal Audit	15	2	0	Action 1 – Draft a Schedule of Auditable Activity. (February 2009) Action 2 – Assist both Council's in reviewing their anti-fraud and corruption arrangements. (Current)	Agreed	Agreed
2	Independence	10	1	1	Action 3 – A formal register of interests should be implemented. (March 2009)	Agreed	Agreed
3	Ethics for Internal Auditors	11	0	0	N/A	Agreed	Agreed
4	Audit Committees	9	1	1	Action 4 – Draft an Internal Audit Strategy. (July 2009) Action 5 – Assist VWHDC ACGC to complete a review of its own remit and effectiveness. (Current)	Agreed	Agreed
5	Relationships	14	0	0	N/A	Agreed	Agreed
6	Staffing, Training and Continuing Professional Development	11	0	0	N/A	Agreed	Agreed
7	Audit Strategy and Planning	13	0	8	See Action 4.	Agreed	Agreed
8	Undertaking Audit Work	16	0	1	Action 6 – Include an access policy for audit files and records within the Internal Audit Manual. (March 2009)	Agreed	Agreed
9	Due Professional Care	10	1	0	See Action 3.	Agreed	Agreed
10	Reporting	32	0	0	N/A	Agreed	Agreed
11	Performance, Quality and Effectiveness	27	0	1	See Action 3.	Agreed	Agreed
	TOTALS	169	5	12			
		91%	3%	6%			

Audit Manager, 7th November 2008

SODC Section 151 Officer, 16th December 2008

VWHDC Section 151 Officer, 5th December 2008

VWHDC	In Progress													
Risk Management SODC VWHDC	In Progress Completed	20	4		Limited	13	4	4	7	7	2	2	0	
SOLL Leisure SODC VWHDC	Completed	20	27	Difficulties in verifying SOLL information. Issues with format of Mazars' files and reports.	Satisfactory Satisfactory	5 7	0 0	N/A N/A	3 5	3 5	2 2	2 2	0 0	
Stock Control SODC VWHDC	Draft Out	20	21											
Sundry Debtors SODC VWHDC	In Progress	20												
Treasury Management SODC VWHDC	Completed	20	19.5		Satisfactory Satisfactory	4 4	0 0	N/A N/A	0 0	N/A N/A	4 4	3 4	1 0	
SODC														
Car Park Income	Completed	10	13		Limited	15	3	3	7	7	5	5	0	
Complaints Process	Completed	10	4		Satisfactory	11	0	N/A	6	6	5	3	2	
Concessionary Fares	Completed	10	8.5		Satisfactory	3	0	N/A	1	1	2	2	0	
Didcot Arts Centre	TOR Sent	15												
Licensing	Completed	10	8.5		Limited	20	3	3	14	14	3	3	0	
Pest Control	TOR Sent	10												
Tourism (Marketing Contract)	Outstanding Q4	10												
VWHDC														
Bar Management	Completed	10	9		Satisfactory	6	0	N/A	2	2	4	4	0	
Business Continuity Planning	Completed	10	8		Satisfactory	10	1	1	6	6	3	3	0	
DSO	Completed	8	16	New Auditor	Limited	11	6	6	3	3	2	2	0	
Gazatteer Unit	Completed	7	9		Satisfactory	7	0	N/A	3	3	4	4	0	
Guildhall	Completed	10	8		Satisfactory	10	0	N/A	4	3	6	6	1	
Oxfordshire Waste Partnership	Outstanding Q4	10												
Rent Accounting	Completed	10	9		Limited	10	3	3	4	3	3	3	1	
Tender Process	Completed	10	17	New Auditor	Satisfactory	5	0	N/A	4	3.5	1	1	0.5	
TOTALS	-	812	351.5		Full Satisfactory Limited Nil	2 17 8 0	243	34	34	121	118.5	88	84	6.5

FOLLOW UP AUDITS 2007/2008

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
SODC							
Building Control	0.5	Satisfactory	3	1	2	0	0
Didcot Wave and Leisure	0.5	Satisfactory	5 (1 now obsolete)	3	1	0	0
Elections	1	Limited	14	5	5	3	1
Housing Allocations	1.5	Satisfactory	6	5	1	0	0
Cleansing Service	0.5	Satisfactory	1	0	1	0	0
Waste Management	0.5	Full	1	1	0	0	0
Business Continuity Planning	0.5	Satisfactory	9	3	1	3	2
VWHDC							
Refuse Collection and Street Cleansing	1	Satisfactory	8	3	2	3	0
Recycling	1.5	Satisfactory	12	5	3	4	0
Excess Charges	0.5	Good (now Full)	2	2	0	0	0
Health and Safety	2	Satisfactory	17	10	5	2	0
Insurance	1	Satisfactory	5	1	0	4	0
Cash	1	Satisfactory	23 (14 review in 08/09 work, 9 followed up)	7	0	2	0
SOLL Leisure	0.5	Satisfactory	6	6	0	0	0
Environmental Protection	0.5	Good (now Full)	4	3	1	0	0
Benefit Counter-Fraud	1	Satisfactory	4	2	0	1	1
Elections	1	Satisfactory	6	6	0	0	0
Concessionary Fares	1	Satisfactory	6	2	0	3	1
Abingdon Local Services Point	1	Satisfactory	11	11	0	0	0
TOTALS	17		128	76	22	25	5

FOLLOW UP AUDITS 2008/2009

System Name	Total Days Used	Audit Opinion Issued	Total No. of Recs Agreed	Implemented	Partly Implemented	Not Implemented	Ongoing
SODC							
-	-	-	-	-	-	-	-
VWHDC							
-	-	-	-	-	-	-	-
TOTALS							

UNPLANNED WORK 2008/2009

CONSULTANCY

System Name	Status	Audit Allocation	Total Days Used	Requested By
JOINT				
None	-	-	-	-
SODC				
Focus Group Cash Payments	Completed	3	6	Chief Executive
S106 Commuted Sums	On Hold	5	3.5	Strategic Directors
VWHDC				
None	-	-	-	-

CONTINGENCY

System Name	Status	Audit Allocation	Total Days Used	Requested By
JOINT				
None	-	-	-	-
SODC				
Investigation 1	Completed	10	15	Chief Executive
VWHDC				

Investigation 1	Completed	To Completion	29.5	Strategic Director
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SYSTEM DEVELOPMENT

System Name	Status	Audit Allocation	Total Days Used	Requested By
JOINT				
None	-	-	-	-
SODC				
Fit for the Future	To Commence	TBC	-	Head of Business and Information Systems
VWHDC				
None	-	-	-	-