

2022-23 AUDIT PLAN - PROGRESS TO 31/05/22			ANNEX 3
<u>Audit Assignment</u>	<u>Planned Days</u> 2022-23	<u>Actual Days</u> 2022-23	<u>Stage/Comment</u>
CORE AUDIT (COMPULSORY)			
Accounting System	10	0	To be undertaken in Quarter 4
Treasury Management	8	0	To be undertaken in Quarter 4
Benefits	16	0	System review to be undertaken in Quarter 1 and main audit in Quarter 3.
Income Collection	10	0	To be undertaken in Quarter 3
Council Tax & NNDR	20	0	System review to be undertaken in Quarter 1 and main audit in Quarter 3.
Creditors	10	0	To be undertaken in Quarter 3
Debtors	10	0	To be undertaken in Quarter 3
Payroll	15	0	To be undertaken in Quarter 4
Follow ups	12	4	2 audits to be undertaken in Quarters 2 and 4. First audit in progress.
Subtotal	111	4	3.5% actual days spent against planned days
CORPORATE/CROSS SERVICE AUDITS			
Procurement & Contracts			
1. General Contract (Advice and Assurance)(5 days) 2. Procurement > £100k (10 days)	15	4	1. General Contract (Advice and Assurance) (0.5 days) 2. Procurement > £100k. In progress (3.5 days)
Corporate Governance	8	0	Production of Annual Governance Statement and development of best practice. To be undertaken in Quarters 1 to 4
Covid Support Grants (post assurance)	6	0	Omicron Hospitality & Leisure Grants and Test & Trace post assurance work. To be undertaken in Quarter 1
Grants	0	0	Review of grant funding - how it is accounted for, compliance with any specific conditions and how any discretion applied
Climate Emergency	5	0	Review of CEAP and progress against actions and targets. To be undertaken in Quarter 3
Floats & End of Year	3	9.75	End of year reconciliation processes. Draft report stage
Recruitment and Retention of Staff (inc Temporary staffing)	10	0	Review of mitigations to address risk, use of temporary staff Including IR35. Plus walkthrough recruitment via Itrent system. To be undertaken in Quarters 1 and 2
Insurance	10	0.5	In progress.
Key partnerships	5	0	Rolling programme. This year - IT Shared Service (governance and modernisation) To be undertaken in Quarters 1 and 2
ICT audits:			
1. Cyber Security (Response Planning) (10 days) 2. Mobile Devices (10 days)	20	0	1. Cyber Security (Response Planning) (0 days) 2. Mobile Devices (0 days)

Reserve audit (10 days)

Asset Management	0	0.5	Deferred from 2021-22
Emergency Planning	0	2	Deferred from 2021-22
Subtotal	82	14.25	17% actual days spent against planned days
ONGOING ACTIVITIES			
Advice & Assurance	10		To be undertaken in Quarters 1 to 4
Anti-Fraud & Corruption Policy (training, communications & policy updates)	5	4.25	Development of fraud awareness promotion (intranet and internet). To be undertaken in Quarters 1 to 4
Audit Planning & Reporting	40	4.25	To be undertaken in Quarters 1 to 4
NFI	7	0	To be undertaken in Quarters 1 to 4
External Audit Liaison	1	0.25	To be undertaken in Quarters 1 to 4
Role in Major Projects 1. Business Continuity/Disaster Recovery 2. Andover & Romsey Town Centre Redevelopment 3. Office 365 4. Chantry Centre 5. efin 6. New Ways of Working PIR 7. Telephony 8. Environment Act (provisional) 9. Bury Hill 10. Land Charges	45	4	Projects and time allocation will be assessed throughout the year through the corporate dashboard. To be undertaken in Quarters 1 to 4 Project liaison and reporting (1 day) 1. Business Continuity/Disaster Recovery (0 days) 2. Andover & Romsey Town Centre Redevelopment (0 days) 3. Office 365 (0.5 days) 4. Chantry Centre (0.5 days) 5. efin (1.75 days) 6. New Ways of Working PIR (0.25 days) 7. Telephony (0 days) 8. Environment Act (provisional) (0 days) 9. Bury Hill (0 days) 10. Land Charges (0 days)
Subtotal	108	12.75	12% actual days spent against planned days
SERVICE AUDITS			
Vehicle Workshop & Transportation	10	0	
Housing Register and Lettings	10	0	To be undertaken in Quarter 4
Member Allowances (probity)	7	0	Implementation of new scheme in 2021. To be undertaken in Quarter 3
Portway Business Park	0	0	Income
Car Parking	7	0	Body Worn Cameras (GDPR compliance) and New Cash Collection contract. To be undertaken in Quarter 3
The Lights	10	2.25	In progress - Outcomes of resilience and modernisation review including income and banking processes (x days)

Reserve audit (8 days)

Garden Waste	0	9.25	Deferred from 2021-22
Subtotal	44	11.5	26% actual days spent against planned days
CONTINGENCIES			
S151 Requests	15	0.25	To be undertaken in Quarters 1 to 4
Special Investigations	15	0	To be undertaken in Quarters 1 to 4
Work carried forward of work in progress from previous year.	15	11.75	To be undertaken in Quarter 1
Subtotal	45	12	26.5% actual days spent against planned days
Total Audit Days planned	390	54.5	14% actual days spent against planned days

Difference between expected days spent and actual days spent: 10.5
Difference due to Trainee Auditor vacancy in April.