

**2021-22 AUDIT PLAN - PROGRESS TO 31/03/22** **ANNEX 1**

<u>Audit Assignment</u>	<u>Planned Days</u> 2021-22	<u>Actual Days</u> 2021/22	<u>Stage/Comment</u>
<b>CORE AUDIT (COMPULSORY)</b>			
Accounting System	10	10	Complete. <a href="#">See Annex 2 item 1 for Executive Summary</a>
Treasury Management	8	7.75	Complete. Previously reported to March Audit Panel.
Benefits	16	16.5	Systems review completed. Previously reported to November Audit Panel. Main audit complete. <a href="#">See Annex 2 item 2 for Executive Summary.</a>
Income Collection	10	10.25	Complete. Previously reported to March Audit Panel.
Council Tax & NNDR	20	20	Systems review complete and previously reported to November Audit Panel. Main audit also complete and reported to March Audit Panel.
Creditors	10	11	Complete. Previously reported to March Audit Panel.
Debtors	10	11	Complete. Previously reported to March Audit Panel.
Payroll	15	9.75	Draft report stage as at 31/03/22. Completed in 2022/23. <a href="#">See Annex 2 item 3 for Executive summary.</a>
Follow ups	12	17.5	2 audits. Both complete - Previously reported to November Audit Panel.
<b>Subtotal</b>	<b>111</b>	<b>113.75</b>	102% actual days spent against planned days
<b>CORPORATE/CROSS SERVICE AUDITS</b>			
Procurement & Contracts 1. Leisure Contract - Covid19 impacts (5 days) 2. General Contract (Advice and Assurance)(5 days) 3. Procurement - application of amendment regulations post Brexit and amendments to Contract Standing Orders(5 days)	15	16	1. Leisure Contract. In progress. (0.75 days) Completed in 2022/23 <a href="#">See Annex 2 item 4 for for Executive Summary</a> 2. General Contract (Advice and Assurance) (1.75 day) 3. Complete. Previously reported to March Audit Panel. (13.5 days)

Asset Management	10	0.5	Deferred to 2022/23
Corporate Governance	7	7.25	Complete. Reported to March Audit Panel as part of Draft Annual Governance Statement and Opinion
Brexit	3	3	Complete. Previously reported to March Audit Panel.
Information Management	10	11	1. Document Retention (8 days) - Complete. Previously reported to March Audit Panel. 2. Project assurance work continued in 2022/23 for introduction of Office 365. (3 days)
New Ways of Working	10	6.75	Continued as a project in 2022/23. <b>Included in Annex 2 item 5 Project Assurance Executive Summary.</b>
Business Support Grants	10	15.75	Complete. Previously reported to November Audit Panel.
Health & Safety	8	14	Complete. Previously reported to March Audit Panel.
Emergency Planning	5	0.75	Deferred to 2022/23
ICT audits: 1. Incident and Problem Management (10 days) 2. User lifecycle and access management (10 days)  3. Asset Management (inc mobile devices) (10 days)	30	25.5	Three 10 day IT audits working in liaison with the Southern Internal Audit Partnership (SIAP) 1. Incident and Problem Management.(11.75 days) Complete. Previously reported to November Audit Panel. 2. User lifecycle and access management. Draft report stage.(8.75 days) 3. Asset Management. In progress (5 days).
<b>Subtotal</b>	<b>108</b>	<b>100.5</b>	93% of actual spent against planned days
<b>ONGOING ACTIVITIES</b>			
Advice & Assurance	10	9.25	To be undertaken in quarters 1 to 4
Anti-Fraud & Corruption Policy (training, communications & policy updates )	5	2	To be undertaken in quarters 1 to 4
Audit Planning & Reporting	40	30.5	To be undertaken in quarters 1 to 4
NFI	7	8.5	To be undertaken in quarters 1 to 4. Previously reported to November Audit Panel.
External Audit Liaison	1	1	To be undertaken in quarters 1 to 4

Role in Major Projects			
1. Business Continuity/Disaster Recovery 2. Andover Town Centre Redevelopment 3. Romsey Future 4. Chantry Centre 5. efin 6. Payroll 7. MDAs (10 days)	45	36.5	1. Business Continuity/Disaster Recovery. In progress (0.5 days) 2&3. Town Centre Regeneration. In progress. (5.25 days) 3. Romsey Future (See above) 4. Chantry Centre. In progress (4.75 days) 5. Efin. In progress (1.25 day) 6. Payroll (0.75 days) 7. MDAs. Complete. <b>See Annex 2 Item 6 for Executive Summary.</b> (7.75 days)
Summary Progress report to be produced at year end for July Panel			Governance Risk & Resilience (inc Corporate Dashboard development) (12.75 days) New Ways of Working (2.5 days) Development of Internal Audit Project procedures and summary report (1 days)
<b>Subtotal</b>	<b>108</b>	<b>87.75</b>	81.25% of actual days spent against planned days
<b>SERVICE AUDITS</b>			
Garden Waste	8	1.75	<b>Deferred to 2022/23</b>
Election Management (in reserve)	0	0	To be deferred.
<b>Subtotal</b>	<b>8</b>	<b>1.75</b>	22% actual days spent against planned days
<b>CONTINGENCIES</b>			
S151 Requests	15	0.5	Covers quarters 1 to 4
Special Investigations	15	12	Covers quarters 1 to 4 2 investigations undertaken. Previously report to Audit Panel.
Work carried forward of work in progress from previous year.	15	15	1. IT Cyber Security (3.5 days) 2. Sickness & Absence Management (4.25 days) 3. Walworth Income (3.75 days) 4. IT BCP (3.5 days) All complete and previously reported to July Audit Panel
<b>Subtotal</b>	<b>45</b>	<b>27.5</b>	61% actual days spent against planned days
<b>Total Audit Days planned</b>	<b>380</b>	<b>331.25</b>	<b>87% actual days spent against planned days</b>

Difference between expected days spent to actual days spent: 48.75 days  
Difference due to staff vacancies.