

Audit Workplan

We have developed a proposed audit workplan for Teignbridge District Council to provide a transparent and realistic assessment of what can be delivered within the current audit cycle. The purpose of this plan is to set out clearly the scope of work we believe is achievable at this stage, alongside the conditions under which additional audit areas may be brought back into scope. This plan has been discussed and agreed with management.

Following detailed planning and allocation of available resources, we have concluded that we are not currently in a position to complete the full audit within the original timetable. This reflects both current capacity constraints and the absence of additional resource that could be deployed to accelerate delivery. As a result, the workplan has been deliberately structured to focus on priority areas and achievable outputs.

The plan incorporates a number of efficiencies on our side compared to the approach taken in 2024/25. However, even with these improvements, we anticipate that delivery will take longer than would ordinarily be expected based on previous experience. The workplan therefore provides a practical and measured approach to progressing the audit under current conditions.

Recognising the challenges involved, the workplan is designed to establish clear deliverables, key milestones, and indicative timelines. It also sets out how delays or slippage against agreed deadlines could impact overall delivery. In addition, it outlines expectations regarding the provision of audit evidence, including the quality, completeness, and timeliness of responses to audit requests. These elements are critical to supporting an efficient and effective audit process.

While efficiencies have been built into our approach, further progress towards completing the full audit scope will depend on improvements in the audit process on both sides. In particular, timely responses, high-quality working papers, and complete supporting documentation will be essential. Without these, the ability to extend the scope of audit work beyond what is currently planned will be limited.

As noted in the workplan at Appendix B, there are four audit areas that we do not currently expect to complete. To maintain consistency and assurance where possible, these align with the areas not completed in the prior year. However, if delivery progresses ahead of expectations and demonstrable efficiencies are achieved in practice, we would seek to bring these areas back into scope.

The workplan includes a provisional timetable, with the Audit Committee date currently left open. We would propose a late November committee meeting to align with audit timelines.

Overall, the workplan provides a realistic, transparent, and collaborative framework for delivering the audit, with detail set out in the accompanying letter and Appendix B.