

APPENDIX B

Client: TDC  
 Year ended: 31 March 2026  
 Subject: Workplan

Deadline for Completion of audit testing 16-Nov-26  
 Date AFR to be Shared with Management TBC  
 Date of Audit Committee: TBC

Section	Assignee	Start Date	Completion Date	Progress %	Progress Bar	Comments
<b>Planning and Administration</b>						
Initial Administration	ICA/Manager	09 March 2026	13 March 2026	90	<div style="width: 90%; background-color: #28a745;"></div>	
Risk assessment and Planning	Associates 1 & 2	16 March 2026	31 March 2026	90	<div style="width: 90%; background-color: #28a745;"></div>	
Documenting Business Processes	Associates 2 & 3	23 March 2026	02 April 2026	90	<div style="width: 90%; background-color: #28a745;"></div>	
Scoping	ICA	18 March 2026	20 March 2026	100	<div style="width: 100%; background-color: #28a745;"></div>	
Issue Audit plan	ICA/Manager/EL	20 April 2026	24 April 2026	100	<div style="width: 100%; background-color: #28a745;"></div>	
<b>Interim / Advanced Testing</b>						
Advanced testing - Employee Benefit Expenditure	Associate 3	10 April 2026	24 April 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Interim testing - Operating expenditure	Associate 2	08 April 2026	24 April 2026	50	<div style="width: 50%; background-color: #dc3545;"></div>	
Interim testing - Fees and charges	Associate 2	08 April 2026	24 April 2026	50	<div style="width: 50%; background-color: #dc3545;"></div>	
Interim testing - Mapping tool/Other preparatory work	Associate 3	31 March 2026	02 April 2026	90	<div style="width: 90%; background-color: #28a745;"></div>	
<b>Financial Statements Testing</b>						
Review of Draft Financial statements	Manager/EL	06 July 2026	10 July 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	Initial review of draft financial statements published by 30 June 2026.
Financial Statements Close Process - TB to Accounts Mapping	ICA	13 July 2026	13 July 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Other information	Manager	10 August 2026	28 August 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Going concern	Manager	14 August 2026	18 August 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Debtors	Associate 3	02 September 2026	12 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Fees, Charges & Other Service Income	Associate 2	14 September 2026	30 September 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	M10-12 Samples will be sent out on 15 July 2026
REFCUS	ICA&1	14 September 2026	17 September 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	M10-12 Samples will be sent out on 16 July 2026
PPE - Additions	ICA&1	14 September 2026	17 September 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	Samples will be sent 15th and 16th July 2026
Journal entry testing	Associate 3	14 September 2026	16 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	Samples will be sent 17th July 2026
Housing Benefit Expenditure	Associate 2	18 September 2026	29 September 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Grant Income (Cost of Services & Non-Specific, including CIL)	ICA	21 September 2026	09 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Investments (Long & Short Term)	Associate 2	23 September 2026	05 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Cash and Cash Equivalents	Associate 2	23 September 2026	05 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Interest and Investment Income	Associate 1	24 September 2026	25 September 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	Samples will be sent 16th July 2026
Other Service Expenses	Associate 1	05 October 2026	29 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Invoices raised and payments received	Associate 2&1	06 October 2026	29 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
IFRS 16 and Lease disclosures	ICA	12 October 2026	19 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Invoices received and payments made	Associate 2&1	14 October 2026	05 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Employee Benefits Expenses	Associate 1	19 October 2026	06 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Collection Fund (Council Tax, NNDR & Disclosures)	Associate 3	19 October 2026	28 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Net Pension Asset/Liability	ICA	21 October 2026	27 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Precept and Levies Expenditure	Associate 1	26 October 2026	30 October 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Financial Statement presentation: Cashflow and disclosure checklist	ICA	28 October 2026	03 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Remuneration Disclosures	Associate 2	06 November 2026	10 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Related Party Transactions	Associate 3	13 November 2026	19 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Financial Instruments	Associate 3	16 November 2026	24 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Joint Operations	ICA	18 November 2026	19 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Expenditure and Funding Analysis	ICA	20 November 2026	25 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Depreciation, Amortisation & Impairment	Associate 1	23 November 2026	23 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Capital Commitment	Associate 2	11 November 2026	17 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Capital Expenditure & Financing Disclosure				0	<div style="width: 0%; background-color: #dc3545;"></div>	
Creditors				0	<div style="width: 0%; background-color: #dc3545;"></div>	
Land and Building				0	<div style="width: 0%; background-color: #dc3545;"></div>	
Grants received in advance				0	<div style="width: 0%; background-color: #dc3545;"></div>	
<b>Concluding and Reporting</b>						
Evaluation of misstatements	ICA	28 September 2026	25 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Value for Money	VFM Team	01 July 2026	30 October 2026	10	<div style="width: 10%; background-color: #28a745;"></div>	
Draft Auditor's report	Manager	13 November 2026	20 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Draft Audit Findings Report	ICA/Manager	06 November 2026	20 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Obtain written representations	Manager	27 November 2026	30 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Attend Audit Committee	Manager/EL	27 November 2026	30 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	
Finalisation and Issue Audit Opinion	EL	27 November 2026	30 November 2026	0	<div style="width: 0%; background-color: #dc3545;"></div>	

