

Internal Audit Plan 2019/2020

APPENDIX 3

No.	Joint	Priority Score	SODC Days	VWHDC Days
1	Payroll	28	18	18
2	Procurement	27	10	10
3	Creditor Payments	26	10	10
4	Mobile Home Parks	25	12	12
5	Council Tax	24	10	10
6	Lone Working / Officer Security	24	7	7
7	General Ledger	23	10	10
8	Sundry Debtors	23	10	10
9	NNDR	22	10	10
10	Capital Management & Accounting	22	7	7
11	Elections & Election Payments	22	15	15
12	Health & Safety	21	10	10
13	Pro-active Anti-Fraud Review	21	7	7
14	Treasury Management	21	7	7
15	Housing Benefits & Council Tax Reduction Scheme	21	15	15
16	Information Security (including cyber security)	21	10	10
17	Cornerstone	21	10	0
18	Data Protection / GDPR	20	7	7
19	Development Management (Planning Applications)	20	10	10
20	Performance Management	17	8	8
21	Disabled Facility Grants	16	8	8
22	Budgetary Control	16	5	5
23	Moorings	9	5	5
24	Leisure Development	8	10	10
	TOTAL DAYS		231	221
25	5 Councils Partnership	N/A	10	10
26	Town and Parish Council Client Work	N/A	8	0
	TOTAL DAYS		18	10

Potential Audits for 2019/2020

Depending on the outcome of recruitment activity for the two vacant auditor posts, the following audits will be performed if there are available audit days:

No.	Joint	Priority Score	SODC Days	VWHDC Days
27	Land Charges	19	10	10
28	Assets of Community Value	11	7	7
29	Engineering Services (sewerage, flooding, drainage)	8	7	7
	TOTAL DAYS		24	24

Key:

Audits in bold text are key financial audits, performed every year.

Priority Rating:

Audits are rated within the schedule of auditable activity taking into consideration the following factors:

- The date of the last review;
- The last assurance rating the audit area was given;
- Risk scores for the level of exposure to financial, fraud, reputational, legal and corporate risk; and
- Officer requests for a review.

This generates a priority score which, together with external and internal audit and the section 151 officer's opinion on key risk areas, drives which audits are placed in the annual audit plan.