

SERVICE AREA	SERVICE TEAM	AUDIT AREA	SODC/ VWHDC/ JOINT	LAST PRIORITY RATING	SODC AUDIT ALLOCATION	VWHDC AUDIT ALLOCATION	LAST REVIEWED	REVIEW SCORE	SODC LAST AUDIT RATING	RATING SCORE	VWHDC LAST AUDIT RATING	RATING SCORE	FINANCIAL RISK X 2	FRAUD RISK X 2	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	OFFICER REQUEST	PRIORITY SCORE	AUDIT PLANNING NOTES
Finance	Payroll	Payroll	Joint	24	18	18	2014/2015	1	Limited	3	Limited	3	3	3	3	3	3	1	29	KFS
Finance	Assurance	Risk Management	Joint	17	7	7	2012/2013	3	Satisfactory	2	Satisfactory	2	3	3	3	3	3	0	28	Full review of function to be completed by Assurance Manager 2016/2017.
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Elections & Elections Payments	Joint	N/A	15	15	2007/2008	8	Limited	3	Satisfactory	2	1	2	3	2	2	0	26	2015/16 audit.
Finance	Accountancy	General Ledger	Joint	19	10	10	2013/2014	3	Satisfactory	2	Satisfactory	2	3	3	2	1	3	1	26	KFS
HR, IT & Customer Services	ICT	ICT	Joint	Medium	10	10	2010/2011	5	Satisfactory	2	Limited	3	2	2	3	1	3	0	25	2015/16 audit
HR, IT & Customer Services	Performance & Projects	Procurement	Joint	26	10	10	2015/2016	0	Limited	3	Limited	3	3	3	3	2	2	0	25	Focus on CSP procurement
Planning	Development	S106 Commuted Sums / CIL	Joint	21	6	6	2013/2014	2	Limited	3	Limited	3	3	2	3	2	2	0	25	Focus on CIL
Finance	Revenue & Benefits	Council Tax	Joint	21	10	10	2014/2015	2	Substantial	1	Substantial	1	3	3	3	2	2	1	24	KFS
Finance	Accountancy	Creditor Payments	Joint	20	10	10	2014/2015	2	Substantial	1	Substantial	1	3	3	3	2	2	1	24	KFS
Finance	Assurance	Insurance	Joint	22	10	10	2012/2013	3	Full	0	Satisfactory	2	3	2	3	3	3	0	24	2015/16 audit
Corporate Audits		Pro-Active Anti-Fraud Review	Joint	20	10	10	2014/2015	2	Substantial	1	Substantial	1	3	3	3	1	2	1	23	KFS
Finance	Accountancy	Capital Management & Accounting	Joint	17	7	7	2013/2014	2	Limited	3	Satisfactory	2	3	2	2	1	2	1	23	KFS
Finance	Revenue & Benefits	Housing Benefits & Council Tax Reduction Scheme	Joint	22	15	15	2014/2015	1	Full	0	Full	0	3	3	3	2	3	1	22	KFS
Finance	Revenue & Benefits	Sundry Debtors	Joint	21	10	10	2014/2015	2	Substantial	1	Full	0	3	3	2	2	2	1	22	KFS
HR, IT & Customer Services	Human Resources	HR Management	Joint	Low	10	10	2008/2009	7	Satisfactory	2	Satisfactory	2	1	1	2	2	2	1	22	2015/16 audit
HR, IT & Customer Services	Capita	Cash Office	Joint	19	8	8	2015/2016	0	Limited	3	Limited	3	3	3	2	0	2	0	22	2015/16 audit
HR, IT & Customer Services	Human Resources	Training & Development	Joint	N/A	6	6	2006/2007	8	Satisfactory	2	N/A	0	2	1	2	1	2	1	22	
Planning	Building Control	Building Control	Joint	Low	10	10	2011/2012	4	Satisfactory	2	Satisfactory	2	2	2	3	1	2	0	22	
HR, IT & Customer Services	Human Resources	HR Recruitment Processes	Joint	High	10	10	2010/2011	5	Satisfactory	2	Satisfactory	2	1	2	2	2	1	1	21	2015/16 audit
HR, IT & Customer Services	Performance & Projects	Project Management	Joint	17	10	10	2010/2011	5	Satisfactory	2	Satisfactory	2	2	1	2	1	2	1	21	2015/16 audit
Economy, Leisure & Property	Arts	Cornerstone	SODC	15	10	0	2012/2013	3	Satisfactory	2	N/A	0	3	1	3	1	3	1	21	
Planning	Planning Policy	Neighbourhood Planning Grants	Joint	15	5	5	2015/2016	0	Limited	3	Limited	3	3	2	2	1	2	0	21	2015/16
Finance	Assurance	Business Continuity	Joint	18	10	10	2013/2014	2	Satisfactory	2	Satisfactory	2	3	1	3	1	3	0	21	Assurance Manager undertook full review 2015/2016 following Crowmarsh fire.
HR, IT & Customer Services	Performance & Projects	Data Protection	Joint	N/A	5	5	2012/2013	3	Satisfactory	2	Satisfactory	2	2	1	3	3	2	0	21	Assurance Manager would like to focus on information governance - see below.
Finance	Revenue & Benefits	NNDR	Joint	21	10	10	2015/2016	0	Full	0	Full	0	3	3	3	2	2	1	20	KFS
Economy, Leisure & Property	Leisure	Leisure Centres	Joint	22	15	15	2015/2016	0	Satisfactory	2	Satisfactory	2	3	1	3	2	2	1	20	2015/16
Corporate Strategy	Policy & Engagement	Health & Safety	Joint	18	10	10	2013/2014	2	Satisfactory	2	Satisfactory	2	2	1	3	3	2	0	20	
Legal & Democratic Services	Democratic Services	Gifts and Hospitality	Joint	Low	5	5	2011/2012	4	Satisfactory	2	Limited	3	1	2	3	1	1	0	20	
HR, IT & Customer Services	Performance & Projects	Performance Management	Joint	Low	8	8	2008/2009	7	Satisfactory	2	Satisfactory	2	2	0	2	1	2	0	20	
Economy, Leisure & Property	Facilities	Facilities Management	Joint	Low	10	10	2011/2012	4	Satisfactory	2	Satisfactory	2	2	2	2	0	2	0	20	
Corporate Audits		Lone Working/ Officer Security	Joint	16	7	7	2013/2014	2	Satisfactory	2	Satisfactory	2	2	1	3	2	3	0	20	
Corporate Audits		Comments & Complaints Process	Joint	Medium	7	7	2008/2009	7	Satisfactory	2	Satisfactory	2	1	1	3	1	1	0	20	
Economy, Leisure & Property	Facilities	Stock Control	Joint	15	6	6	2013/2014	2	Satisfactory	2	Satisfactory	2	3	3	1	0	1	0	20	Incorporate into facilities management review.
Health and Housing	Environmental Protection	Environmental Protection	Joint	N/A	10	10	2007/2008	8	N/A	0	Satisfactory	2	2	0	3	2	1	0	20	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Licensing	Joint	18	10	10	2015/2016	0	Satisfactory	2	Satisfactory	2	2	2	3	3	1	0	19	
Finance	Accountancy	Receipt of Income Arrangements	Joint	18	10	10	2015/2016	0	Satisfactory	2	Satisfactory	2	3	2	2	0	2	1	19	
Finance	Accountancy	Credit Card Usage	Joint	14	4	4	2013/2014	2	Satisfactory	2	Satisfactory	2	2	3	1	1	1	0	19	
HR, IT & Customer Services	ICT	Disaster Recovery	Joint	21	10	0	2013/2014	2	Satisfactory	2	Satisfactory	2	3	0	3	1	3	0	19	
Finance	Accountancy	Council Fees and Charges	Joint	17	10	10	2013/2014	2	Limited	3	Limited	3	2	1	2	1	2	0	19	
HR, IT & Customer Services	Human Resources	Open HR System & Annual Leave Entitlement	Joint	Low	7	7	2011/2012	4	Limited	3	Limited	3	2	1	0	1	2	0	19	
Legal & Democratic Services	Democratic Services	Anti-Fraud & Corruption Policies	Joint	18	8	8	2014/2015	1	Limited	3	Limited	3	1	3	2	1	1	0	19	
Finance	Accountancy	Treasury Management	Joint	18	7	7	2014/2015	1	Full	0	Full	0	3	2	2	2	2	1	18	KFS
Economy, Leisure & Property	Leisure	The Beacon	VWHDC	14	0	10	2013/2014	2	N/A	0	Limited	3	3	2	2	0	1	0	18	
Corporate Strategy	Community Partnership	Discretionary Grants	Joint	13	8	8	2012/2013	3	Satisfactory	2	Limited	3	2	1	3	0	1	0	18	
Economy, Leisure & Property	Technical	Emergency Planning	Joint	16	5	5	2012/2013	3	Satisfactory	2	Satisfactory	2	2	0	3	1	3	0	18	
Economy, Leisure & Property	Technical	Car Parks	Joint	20	10	10	2014/2015	1	Full	0	Full	0	3	3	2	1	1	0	17	
Finance	Revenue & Benefits	Council Tax Reduction Scheme Fraud	Joint	20	10	10	2012/2013	3	Full	0	Full	0	3	2	2	1	1	0	17	
Economy, Leisure & Property	Economic Development	Leader Project Assurance	SODC	Medium	10	0	2010/2011	5	Satisfactory	2	Satisfactory	2	3	0	1	0	1	0	17	New batch of funding.
Economy, Leisure & Property	Facilities	Post Room	Joint	16	10	10	2013/2014	2	Satisfactory	2	Satisfactory	2	2	2	1	0	2	0	17	
Corporate Strategy	Parks	Grounds Maintenance	Joint	Low	10	10	2011/2012	4	Satisfactory	2	Satisfactory	2	2	0	3	1	1	0	17	
Health and Housing	Environmental Protection	Pest Control	SODC	Low	5	0	2010/2011	5	Limited	3	N/A	0	2	0	3	1	1	0	17	
Legal & Democratic Services	Legal	RIPA	Joint	15	5	5	2013/2014	2	Full	0	Full	0	2	1	3	3	2	0	16	
Corporate Strategy	Waste	Brown Bins	Joint	16	10	10	2013/2014	2	Full	0	Full	0	3	1	3	1	2	0	16	
Finance	Accountancy	Budgetary Control	Joint	18	5	5	2012/2013	3	Full	0	Full	0	3	1	3	0	2	0	16	
Finance	Accountancy	Petty Cash Spot Checks	Joint	Low	3	3	2011/2012	4	Full	0	Full	0	3	3	0	0	0	0	16	
HR, IT & Customer Services	Human Resources	Travel & Subsistence	Joint	18	10	10	2014/2015	1	Full	0	Full	0	3	3	1	0	2	0	16	
Corporate Strategy	Community Partnership	Partnership Performance Monitoring	Joint	17	10	10	2015/2016	0	Limited	3	Limited	3	2	0	3	1	2	0	16	
Finance	Accountancy	Internal Recharges	Joint	16	8	8	2013/2014	2	Satisfactory	2	Satisfactory	2	3	1	0	0	2	0	16	
Planning	Planning Policy	Development Management	Joint	13	10	10	2015/2016	0	Satisfactory	2	Satisfactory	2	1	2	3	1	2	0	16	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Land Charges	Joint	16	10	10	2014/2015	1	Satisfactory	2	Satisfactory	2	2	1	3	1	1	0	16	
HR, IT & Customer Services	Performance & Projects	Contract Management	Joint	17	10	10	2014/2015	1	Full	0	Full	0	2	1	3	2	3	0	15	
Finance	Accountancy	Community Loans Scheme	SODC	14	4	0	2013/2014	2	Full	0	Full	0	2	2	2	1	2	0	15	
Health and Housing	Housing Needs/ Advice	Housing Allocations	Joint	15	10	10	2012/2013	3	Full	0	Full	0	1	2	3	2	1	0	15	
Corporate Strategy	Policy & Engagement	Equalities and Diversity	Joint	Medium	8	8	2011/2012	4	Satisfactory	2	Satisfactory	2	1	0	2	1	2	0	15	
Health and Housing	Housing Development & Regeneration	Housing Development	Joint	N/A	10	10	2007/2008	8	Satisfactory	2	Satisfactory	2	0	0	3	0	0	0	15	
HR, IT & Customer Services	Performance & Projects	Information Governance	Joint	12	10	10	2012/2013	3	Satisfactory	2	Satisfactory	2	0	0	3	2	3	0	15	
Economy, Leisure & Property	Facilities	Stationery System	Joint	Low	6	6	2011/2012	4	Satisfactory	2	Satisfactory	2	2	1	0	0	1	0	15	

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Health and Housing	Housing Needs/ Advice	Temporary Accomodation	Joint	14	0	12	2014/2015	1	Satisfactory	2	Limited	3	1	1	3	1	1	0	15	
HR, IT & Customer Services	ICT - development	Geographical Information Systems	Joint	Low	10	10	2008/2009	7	Satisfactory	2	Satisfactory	2	0	0	1	1	2	0	15	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	VFM from CCTV Contract	Joint	Low	10	10	2009/2010	6	Satisfactory	2	Satisfactory	2	1	0	2	1	0	0	15	
HR, IT & Customer Services	Performance & Projects	Freedom of Information	Joint	11	6	6	2012/2013	3	Satisfactory	2	Satisfactory	2	1	0	3	2	1	0	15	
Corporate Strategy	Waste	Tree Management and Inspections	Joint	New area	N/A	N/A	New area	0	N/A	0	N/A	0	2	2	3	1	2	1	15	
Health and Housing	Environmental Protection	Stray Dogs Contract	Joint	Low	8	8	2010/2011	5	N/A	0	Satisfactory	2	2	0	2	1	1	0	15	
Finance	Accountancy	Petty Cash Procedures	Joint	14	5	5	2014/2015	1	Satisfactory	2	Satisfactory	2	1	3	0	0	1	0	14	
Corporate Strategy	Policy & Engagement	Safeguarding Children, Young People and Vulnerable Adults	Joint	New area	N/A	N/A	New area	0	N/A	0	N/A	0	2	1	3	3	1	1	14	
Corporate Strategy	Waste	Waste Management and Recycling	Joint	17	10	10	2015/2016	0	Substantial	1	Substantial	1	3	0	3	1	1	0	13	
Economy, Leisure & Property	Leisure	Seasonal Leisure Activities	Joint	21	6	6	2012/2013	3	Full	0	Full	0	2	1	2	1	1	0	13	
Health and Housing	Environmental Protection	Food & Safety	Joint	8	10	10	2013/2014	2	Satisfactory	2	Satisfactory	2	1	0	3	1	1	0	13	
Economy, Leisure & Property	Facilities	Mobile Home Parks	Joint	16	12	12	2012/2013	3	Satisfactory	2	Satisfactory	2	1	0	2	0	1	0	12	
Economy, Leisure & Property	Economic Development	Leader Project Grant Verification	SODC	9	5	0	2013/2014	2	Full	0	N/A	0	3	0	1	0	1	1	11	New batch of funding.
Finance	Accountancy	Bank Contract & Arrangements	Joint	17	4	0	2014/2015	1	Full	0	Full	0	2	0	1	2	3	0	11	
Legal & Democratic Services	Democratic Services	Corporate Governance	Joint	16	10	10	2014/2015	1	Full	0	Full	0	0	2	3	1	2	0	11	
Corporate Strategy	Policy & Engagement	Consultation (Public & Staff)	Joint	16	5	5	2015/2016	0	Substantial	1	Substantial	1	1	0	3	0	3	0	10	
Planning	Development	Planning Consultations	Joint	New area	N/A	N/A	New area	0	N/A	0	N/A	0	1	0	3	0	3	0	8	Separated from 15/16 general consultations audit

KEY: Key Financial System = annual review Current 2015/2016 year review in progress In 2016/2017 audit plan

Review Score Number of audit years since last review.

Rating Score 2015/2016 onwards:
 Full Assurance - 0 points
 Substantial Assurance - 1 point
 Satisfactory Assurance - 2 point
 Limited Assurance - 3 points
 Nil Assurance - 4 points

Risk Score
 Negligible Risk - 0 points
 Low Risk - 1 point
 Consequences will not be severe and any associated losses relatively small.
 Medium Risk - 2 points
 Risk will have a noticeable effect on services provided.
 High Risk - 3 points
 Risks which can leave a major impact on the operation of the council or the services.

Risk Definition

Financial - Any risk which has a potential adverse financial consequence.
 Fraud - The risk of a person/persons using deception to make a personal gain which has an impact on the organisation.
 Reputational - Risk of negative perception on the part of stakeholders which then has an impact on the organisation.
 Legal - Risk of breaches of legislation. Any financial consequence of such a breach is scored in the financial risk element.
 Corporate - Risk of operational disruption resulting from inadequate or failed internal processes, people and systems or from external events.
 NB: Financial and fraud risk has been weighted (x2), due to higher level of impact if risk materialised.