

JOINT	Priority Score	SODC Days	VWHDC Days	
Part 1				
Payroll	29	18	18	Must complete in 2016/2017.
General Ledger	26	10	10	
Procurement (focus on CSP)	25	10	10	
Council Tax	24	10	10	
Creditor Payments	24	10	10	
Pro-active Anti-Fraud Review	23	10	10	
Capital Management & Accounting	23	7	7	
Housing Benefits & Council Tax Reduction Scheme	22	15	15	
Sundry Debtors	22	10	10	
NNDR	20	10	10	
Treasury Management	18	7	7	
Part 2				
Risk Management	28	7	7	Will be completed pending CSP control environment work.
Community Infrastructure Levy	25	6	6	
Training and Development	22	6	6	
Building Control	22	10	10	
Cornerstone	21	10	0	
Health and Safety	20	10	10	
Gifts and Hospitality	20	5	5	
Performance Management	20	8	8	
Facilities Management	20	10	10	
Lone Working and Officer Security	20	7	7	
Comments and Complaints Process	20	8	8	
Environmental Protection	20	10	10	
Leader Project Assurance (new funding)	17	10	0	
Information Governance	15	10	10	
Tree Management and Inspections (new area)	15	10	10	
Safeguarding Children, Young People and Vulnerable Adults (new area)	14	6	6	
Leader Project Grant Verification	11	5	0	
TOTAL DAYS		255	230	

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.