

Schedule of Auditable Activity (updated 21 January 2013)

SERVICE AREA	SERVICE TEAM	AUDIT AREA	SODC/VVHDC/JOINT	LAST PRIORITY RATING	SODC AUDIT ALLOCATION	VVHDC AUDIT ALLOCATION	LAST REVIEWED	REVIEW SCORE	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	23	16	16	2012/2013	0	Limited	2	3	3	3	3	3	0	23	
HR, IT & Customer Services	Performance & Projects	VFM in Procurement	VVHDC	Medium	0	6	2009/2010	3	Limited	2	3	3	3	1	2	0	23	Individual reviews completed of the groupwise/exchange and ocella/uniform procurement. AM does not consider this area needs reviewing in 2013/2014.
HR, IT & Customer Services	Performance & Projects	VFM in Procurement	SODC	Medium	6	0	2009/2010	3	Satisfactory	1	3	3	3	1	2	0	22	Individual reviews completed of the groupwise/exchange and ocella/uniform procurement. AM does not consider this area needs reviewing in 2013/2014.
HR, IT & Customer Services	ICT	Disaster Recovery	SODC	Medium	10	0	2008/2009	4	Limited	2	3	1	3	1	3	0	21	
Planning	Development	S106 Commuted Sums / CIL	Joint	Medium	6	6	2009/2010	3	Limited	2	3	2	3	2	1	0	21	
Finance	Revenue & Benefits	Housing & Council Tax Benefits	Joint	20	15	15	2011/2012	0	Full	0	3	3	3	2	3	0	20	
Finance	Revenue & Benefits	NNDR	Joint	20	10	10	2011/2012	0	Satisfactory	1	3	3	3	2	2	0	20	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Elections	SODC	N/A	8	0	2007/2008	5	Limited	2	1	2	3	2	2	0	20	This area has been subject to external review and individual reports to ACGC. AM does not consider this area needs reviewing in 2013/2014.
Corporate Audits		Pro-Active Anti-Fraud Review	Joint	17	10	10	2011/2012	0	Limited	2	3	3	2	1	2	0	19	
Economy, Leisure & Property	Technical	Car Parks	Joint	Medium	10	10	2011/2012	1	Satisfactory	1	3	3	3	1	1	0	19	This area was reviewed last year and there were no significant concerns. AM does not consider this area needs reviewing in 2013/2014.
Economy, Leisure & Property	Leisure	Leisure Centres	Joint	Medium	15	15	2010/2011	2	Limited	2	3	1	3	2	2	0	19	New contracts will commence Sept 2014, this audit has been postponed until 2014/2015.
Finance	Accountancy	Creditor Payments	Joint	19	10	10	2012/2013	0	Satisfactory	1	3	3	2	2	2	0	19	
Finance	Accountancy	General Ledger	Joint	19	10	10	2011/2012	0	Satisfactory	1	3	3	2	1	3	0	19	
Finance	Revenue & Benefits	Council Tax	Joint	19	10	10	2011/2012	0	Full	0	3	3	3	2	2	0	19	
Finance	Revenue & Benefits	Sundry Debtors	Joint	18	10	10	2012/2013	0	Satisfactory	1	3	3	2	2	2	0	19	
Finance	Capita	Cash Office	SODC	Medium	8	0	2010/2011	2	Satisfactory	1	3	3	2	0	2	0	19	
Health and Housing	Housing Needs/ Advice	Rent Accounting	VVHDC	15	0	10	2007/2008	4	Limited	2	3	1	3	1	1	0	19	Current year review.
HR, IT & Customer Services	ICT	ICT	VVHDC	Medium	0	10	2010/2011	2	Limited	2	2	2	3	1	3	0	19	This area has been subject to three follow up reviews at the request of ACGC. AM does not consider this area needs reviewing in 2013/2014.
HR, IT & Customer Services	LSP	Cash Office	VVHDC	Medium	0	4	2011/2012	1	Limited	2	3	3	2	0	2	0	19	
HR, IT & Customer Services	Performance & Projects	Business Continuity	SODC	N/A	10	0	2007/2008	5	Satisfactory	1	3	0	3	1	3	0	19	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Elections	VVHDC	N/A	0	10	2007/2008	5	Satisfactory	1	1	2	3	2	2	0	19	This area has been subject to external review and individual reports to ACGC. AM does not consider this area needs reviewing in 2013/2014.
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Elections Payments	Joint	Medium	7	7	2011/2012	1	Satisfactory	1	3	3	2	1	2	0	19	This area has been recently followed up.
Corporate Strategy	Policy & Engagement	Health & Safety	Joint	Medium	10	10	2010/2011	2	Limited	2	2	1	3	3	2	0	18	
Finance	Accountancy	Insurance	VVHDC	22	0	10	2012/2013	0	Satisfactory	1	3	1	3	3	3	0	18	Current year review.
Finance	Accountancy	Bank Reconciliation	Joint	High	10	10	2009/2010	3	Satisfactory	1	3	2	1	1	2	0	18	Reviewed as part of general ledger audit.
HR, IT & Customer Services	ICT	Groupwise/Exchange Procurement	Joint	Medium	4	4	2011/2012	1	Satisfactory	1	2	3	3	2	1	0	18	Specific one-off review.
HR, IT & Customer Services	Performance & Projects	Business Continuity	VVHDC	Medium	0	9	2008/2009	4	Satisfactory	1	3	0	3	1	3	0	18	
Finance	Accountancy	Insurance	SODC	22	10	0	2012/2013	0	Full	0	3	1	3	3	3	0	17	Current year review.
Finance	Accountancy	Budgetary Control	Joint	18	5	5	2008/2009	3	Satisfactory	1	3	1	3	0	2	0	17	Current year review.
Finance	Accountancy	Receipt of Income Arrangements	Joint	17	9	9	2008/2009	3	Satisfactory	1	3	2	1	0	2	0	17	Current year review.
Finance	Accountancy	Council Fees and Charges	Joint	Medium	10	10	2008/2009	4	Limited	2	2	1	2	1	2	0	17	
Finance	Accountancy	Treasury Management	Joint	16	7	7	2011/2012	0	Satisfactory	1	3	2	2	2	2	0	17	
Finance	Accountancy	Capital Management & Accounting	SODC	15	7	0	2011/2012	0	Limited	2	3	2	2	1	2	0	17	
HR, IT & Customer Services	Human Resources	Travel & Subsistence	Joint	Medium	10	10	2011/2012	1	Satisfactory	1	3	3	1	0	2	0	17	This area has been subject to follow up review at the request of ACGC. AM does not consider this area needs reviewing in 2013/2014.
HR, IT & Customer Services	ICT	Disaster Recovery	VVHDC	Medium	0	10	2008/2009	4	Full	0	3	0	3	1	3	0	17	
HR, IT & Customer Services	ICT	ICT	SODC	Medium	10	0	2010/2011	2	Satisfactory	1	2	2	3	0	3	0	17	This area has been subject to three follow up reviews at the request of ACGC. AM does not consider this area needs reviewing in 2013/2014.
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Licensing	Joint	Medium	10	10	2011/2012	1	Satisfactory	1	2	2	3	3	1	0	17	
Legal & Democratic Services	Democratic Services	Anti-Fraud & Corruption Policies	Joint	High	8	8	2008/2009	4	Limited	2	1	3	2	0	1	0	17	Will be reviewed as part of a money laundering exercise being undertaken by the AM.
Corporate Audits		Lone Working/ Officer Security	VVHDC	Low	0	10	2009/2010	3	Satisfactory	1	2	0	3	2	3	0	16	
Corporate Strategy	Waste	Brown Bins	Joint	High	10	10	2011/2012	1	Satisfactory	1	3	1	3	1	2	0	16	
Economy, Leisure & Property	Facilities	Post Room	Joint	Low	10	10	2008/2009	4	Satisfactory	1	2	2	1	0	2	0	16	
Finance	Accountancy	Capital Management & Accounting	VVHDC	15	0	7	2011/2012	0	Satisfactory	1	3	2	2	1	2	0	16	

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Finance	Accountancy	Internal Recharges	Joint	Low	8	8	2008/2009	4	Satisfactory	1	3	1	0	0	2	1	16	
HR, IT & Customer Services	Performance & Projects	Ocella/Uniform ICT Procurement	Joint	Medium	4	4	2011/2012	1	Full	0	2	3	2	2	1	0	16	Specific one-off review.
HR, IT & Customer Services	Performance & Projects	Records Management	Joint	Low	7	7	2008/2009	4	Limited	2	1	1	3	1	2	0	16	Reviewed as part of last year's data protection audit.
HR, IT & Customer Services	Performance & Projects	Contract Monitoring	VWHDC	Medium	0	10	2008/2009	4	Limited	2	1	1	2	2	2	0	16	
Economy, Leisure & Property	Facilities	Stock Control	Joint	Medium	10	10	2008/2009	4	Satisfactory	1	2	2	1	0	1	0	15	
Finance	Revenue & Benefits	Benefit Fraud	Joint	20	10	10	2012/2013	0	Full	0	3	2	3	1	1	0	15	Current year review.
Finance	Accountancy	Time Management Across Both Councils	Joint	Medium	10	10	2010/2011	1	Satisfactory	1	3	1	1	1	3	0	15	Will be reviewed as part of the internal recharges audit.
HR, IT & Customer Services	Performance & Projects	Contract Monitoring	SODC	Medium	10	0	2008/2009	4	Satisfactory	1	1	1	2	2	2	0	15	
Legal & Democratic Services	Legal	RIPA	Joint	NEW							2	1	3	3	2	1	15	Requested by ACGC.
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Land Charges	SODC	N/A	10	0	2007/2008	5	Satisfactory	1	2	0	3	1	1	0	15	
Legal & Democratic Services	Democratic Services	Corporate Governance	VWHDC	Medium	0	10	2008/2009	4	Satisfactory	1	0	2	3	0	2	1	15	
Legal & Democratic Services	Democratic Services	Corporate Governance	SODC	Medium	10	0	2008/2009	4	Full	0	0	2	3	1	2	1	15	
Corporate Strategy	Community Partnership	Partnership Performance Monitoring	Joint	Medium	10	10	2009/2010	3	Satisfactory	1	2	0	3	1	2	0	14	
Corporate Strategy	Waste	Waste Management and Recycling	Joint	Medium	10	10	2011/2012	1	Limited	2	3	0	3	1	1	0	14	
Corporate Strategy	Policy & Engagement	Consultation (Public & Staff)	Joint	Low	10	10	2008/2009	4	Limited	2	1	0	3	0	3	0	14	
Economy, Leisure & Property	Leisure	Wantage Civic Hall	VWHDC	17	0	10	2012/2013	0	Limited	2	2	2	2	0	1	1	14	AM has placed this in the audit plan for further review in 2013/2014 due to current year findings.
Economy, Leisure & Property	Arts	Cornerstone	SODC	15	10	0	2012/2013	0	Satisfactory	1	3	0	3	1	3	0	14	
Finance	Accountancy	Bank Contract & Arrangements	SODC	N/A	4	0	2007/2008	3	Satisfactory	1	2	0	1	2	3	0	14	
Finance	Accountancy	Verification of Budget Savings	Joint	Medium	10	10	2011/2012	1	Satisfactory	1	3	0	3	0	3	0	14	
Finance	Accountancy	Community Loans Scheme	Joint	NEW							2	2	2	1	2	1	14	Requested by ACGC.
Finance	Accountancy	Credit Card Usage	Joint	NEW							2	3	1	1	1	1	14	Requested by ACGC.
Health and Housing	Housing Needs/ Advice	Temporary Accommodation	VWHDC	15	0	Not Known	2007/2008	4	Satisfactory	1	1	1	3	1	1	0	14	
HR, IT & Customer Services	Performance & Projects	Project Management	Joint	Medium	15	15	2010/2011	2	Satisfactory	1	2	1	2	1	2	0	14	
HR, IT & Customer Services	Human Resources	HR Recruitment Processes	Joint	High	10	10	2010/2011	2	Satisfactory	1	1	2	2	2	1	0	14	
Planning	Planning Policy	Planning Control	SODC	N/A	10	0	2007/2008	4	Satisfactory	1	1	1	2	1	2	0	14	
Legal & Democratic Services	Democratic Services	Gifts and Hospitality	Joint	Low	5	5	2011/2012	1	Sats/Limited	1.5	1	2	3	1	1	0	13.5	
Finance	Accountancy	Petty Cash Procedures	Joint	Medium	5	5	2008/2009	4	Satisfactory	1	1	3	0	0	0	0	13	
Finance	Accountancy	Petty Cash Spot Checks	Joint	Low	3	3	2011/2012	1	Full	0	3	3	0	0	0	0	13	
HR, IT & Customer Services	Human Resources	HR Management	Joint	Low	10	10	2008/2009	4	Satisfactory	1	0	1	2	2	2	0	13	
HR, IT & Customer Services	Performance & Projects	Performance Management	Joint	Low	8	8	2008/2009	4	Satisfactory	1	1	0	3	1	2	0	13	
HR, IT & Customer Services	Human Resources	HR Grievance Procedures	Joint	Low	10	10	2010/2011	2	Full	0	2	0	3	2	1	1	13	AM has placed this in the audit plan, due to concerns raised regarding working templates.
Corporate Strategy	Community Partnership	Discretionary Grants	VWHDC	13	0	8	2012/2013	0	Limited	2	2	1	3	0	1	0	12	
Corporate Strategy	Waste	Cleansing Services	SODC	N/A	8	0	2007/2008	5	Satisfactory	1	1	0	3	1	0	0	12	
Economy, Leisure & Property	Technical	Emergency Planning	Joint	16	5	5	2012/2013	0	Satisfactory	1	2	0	3	1	3	0	12	
Economy, Leisure & Property	Facilities	Facilities Management (Poppin)	Joint	Low	7	7	2011/2012	1	Satisfactory	1	2	1	2	0	2	0	12	
Health and Housing	Housing Needs/ Advice	Housing Allocations	Joint	15	10	10	2012/2013	0	Full	0	1	2	3	2	1	0	12	
Health and Housing	Housing Needs/ Advice	Temporary Accommodation	SODC	15	10	0	2009/2010	2	Satisfactory	1	1	1	3	1	1	0	12	
Health and Housing	Environmental Protection	Environmental Protection	VWHDC	N/A	0	7	2007/2008	5	Satisfactory	1	1	0	3	1	0	0	12	
HR, IT & Customer Services	Performance & Projects	Data Protection	Joint	N/A	5	5	2012/2013	0	Satisfactory	1	1	1	3	3	1	0	12	
HR, IT & Customer Services	Performance & Projects	Risk Management	Joint	17	7	7	2012/2013	0	Satisfactory	1	2	1	3	0	2	0	12	
HR, IT & Customer Services	Human Resources	Establishment Listing	Joint	Medium	3	3	2011/2012	1	Limited	2	2	1	0	0	3	0	12	
HR, IT & Customer Services	Human Resources	Training & Development	SODC	N/A	18	0	2006/2007	6	Satisfactory	1	0	0	2	1	2	0	12	
HR, IT & Customer Services	Human Resources	HR Pro System & Annual Leave Entitlement	Joint	Low	7	7	2011/2012	1	Limited	2	2	1	0	1	2	0	12	
Corporate Audits		Comments & Complaints Process	SODC	Low	8	0	2008/2009	4	Satisfactory	1	1	0	3	1	0	0	11	
Corporate Strategy	Community Partnership	Discretionary Grants	SODC	13	8	0	2012/2013	0	Satisfactory	1	2	1	3	0	1	0	11	
Economy, Leisure & Property	Economic Development	Leader Project Assurance	SODC	Medium	10	0	2010/2011	2	Satisfactory	1	3	0	1	0	1	0	11	
HR, IT & Customer Services	Human Resources	Car Loans	VWHDC	Medium	0	10	2010/2011	2	Satisfactory	1	2	1	1	1	0	0	11	
HR, IT & Customer Services	ICT	Land and Property Gazetter	VWHDC	Medium	0	7	2007/2008	5	Satisfactory	1	0	0	1	2	2	0	11	
HR, IT & Customer Services	Performance & Projects	Verification of Performance Indicators	Joint	Medium	10	10	2011/2012	1	Satisfactory	1	2	0	3	0	2	0	11	
Corporate Audits		Comments & Complaints Process	VWHDC	Medium	0	10	2009/2010	3	Satisfactory	1	1	0	3	1	0	0	10	
Finance	Accountancy	Mortgages Administration	VWHDC	Medium	0	7	2010/2011	2	Limited	2	2	0	1	1	0	0	10	
Health and Housing	Environmental Protection	Pest Control	SODC	Low	5	0	2010/2011	2	Limited	2	1	0	3	1	0	0	10	
Planning	Building Control	Building Control	Joint	Low	5	5	2011/2012	1	Satisfactory	1	2	0	2	1	1	0	10	
Corporate Strategy	Policy & Engagement	Equalities and Diversity	Joint	Medium	8	8	2011/2012	1	Satisfactory	1	1	0	2	1	2	0	9	
Economy, Leisure & Property	Leisure	Seasonal Leisure Activities	Joint	21	6	6	2012/2013	0	Full	0	2	1	2	1	0	0	9	
Economy, Leisure & Property	Economic Development	Leader Project Grant Verification	SODC	9	4	0	2012/2013	0	Full	0	3	0	1	0	1	1	9	Final year sign-off.
Economy, Leisure & Property	Facilities	Stationery System	Joint	Low	6	6	2011/2012	1	Satisfactory	1	2	1	0	0	1	0	9	
Health and Housing	Housing Development & Regeneration	Housing Development	SODC	N/A	10	0	2007/2008	5	Satisfactory	1	0	0	3	0	0	0	9	
HR, IT & Customer Services	Performance & Projects	Information Governance	Joint	12	10	10	2012/2013	0	Satisfactory	1	0	0	3	2	3	0	9	
Corporate Strategy	Communications	Tourism (Marketing Contract)	SODC	Low	5	0	2008/2009	4	Satisfactory	1	1	0	1	0	0	0	8	
Corporate Strategy	Waste	Oxfordshire Waste Partnership	VWHDC	Medium	0	10	2008/2009	4	Satisfactory	1	1	0	1	0	0	0	8	
Health and Housing	Environmental Protection	Stray Dogs Contract	VWHDC	Low	0	10	2010/2011	2	Satisfactory	1	1	0	2	1	0	0	8	
Health and Housing	Environmental Protection	Food & Safety	Joint	NEW							1	0	3	1	1	1	8	Requested by ACGC.
HR, IT & Customer Services	ICT	Geographical Information Systems	Joint	Low	10	10	2008/2009	4	Satisfactory	1	0	0	0	1	2	0	8	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	VFM from CCTV Contract	Joint	Low	10	10	2009/2010	3	Satisfactory	1	1	0	1	1	0	0	8	
Planning	Development	Planning Fees	Joint	Medium	7	7	2011/2012	1	Full	0	1	0	2	2	1	0	8	
Corporate Strategy	Waste	Oxfordshire Waste Partnership	SODC	Medium	10	0	2009/2010	3	Satisfactory	1	1	0	1	0	0	0	7	

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Corporate Strategy	Parks	Grounds Maintenance	Joint	Low	10	10	2011/2012	1	Satisfactory	1	1	0	2	1	0	0	7	
Corporate Strategy	Policy & Engagement	Carbon Management Programme	Joint	6	10	10	2012/2013	0	Satisfactory	1	1	0	2	0	1	0	6	
HR, IT & Customer Services	Performance & Projects	Freedom of Information	Joint	11	8	8	2012/2013	0	Satisfactory	1	0	0	3	2	0	0	6	
Economy, Leisure & Property	Facilities	Mobile Home Parks	Joint	16	12	12	2012/2013	0	Satisfactory	1	1	0	2	0	0	0	5	

KEY:

Review Score Number of audit years since last review.

Rating Score Full Assurance - 0 points
Satisfactory Assurance - 1 point
Limited Assurance - 2 points
Nil Assurance - 3 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.