

Schedule of Auditable Activity (updated 8 January 2014)

SERVICE AREA	SERVICE TEAM	AUDIT AREA	SODC/ VWHDC/ JOINT	LAST PRIORITY RATING	SODC AUDIT ALLOCATION	VWHDC 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
HR, IT & Customer Services	Performance & Projects	Procurement	VWHDC	Medium	0	6	2009/2010	4	Limited	2	3	3	3	1	2	0	24	Will include VFM as an objective
HR, IT & Customer Services	Performance & Projects	Procurement	SODC	Medium	6	0	2009/2010	4	Satisfactory	1	3	3	3	1	2	0	23	Will include VFM as an objective
Finance	Payroll	Payroll	Joint	23	16	16	2013/2014	0	Satisfactory	1	3	3	3	3	3	0	22	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Elections & Elections Payments	SODC	N/A	13	0	2007/2008	6	Limited	2	1	2	3	2	2	0	21	Full elections in 2015/16 and so defer to Q3/4 2015/16
Health and Housing	Housing Needs/ Advice	Rent Accounting	VWHDC	15	0	10	2007/2008	6	Limited	2	3	1	3	1	1	0	21	Included with temporary Accomodation
Finance	Revenue & Benefits	Housing Benefits & Council Tax Reduction Scheme	Joint	20	15	15	2013/2014	0	Full	0	3	3	3	2	3	0	20	
Economy, Leisure & Property	Technical	Car Parks	Joint	Medium	10	10	2011/2012	2	Satisfactory	1	3	3	3	1	1	0	20	
Economy, Leisure & Property	Leisure	Leisure Centres	Joint	Medium	15	15	2010/2011	3	Limited	2	3	1	3	2	2	0	20	New contracts will commence Sept 2014, this audit will be undertaken in Q4
HR, IT & Customer Services	ICT	ICT	VWHDC	Medium	0	10	2010/2011	3	Limited	2	2	2	3	1	3	0	20	To defer to 2015/16 once new ICT system has been implemented
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Elections & Elections Payments	VWHDC	N/A	0	13	2007/2008	6	Satisfactory	1	1	2	3	2	2	0	20	Full elections in 2015/16 and so defer to Q3/4 2015/16
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Elections Payments	Joint	Medium	7	7	2011/2012	2	Satisfactory	1	3	3	2	1	2	0	20	Include with Elections
Finance	Revenue & Benefits	NNDR	Joint	20	10	10	2013/2014	0	Full	0	3	3	3	2	2	0	19	
Finance	Revenue & Benefits	Council Tax	Joint	20	10	10	2013/2014	0	Full	0	3	3	3	2	2	0	19	
Finance	Accountancy	General Ledger	Joint	19	10	10	2013/2014	0	Satisfactory	1	3	3	2	1	3	0	19	
Finance	Revenue & Benefits	Sundry Debtors	Joint	19	10	10	2013/2014	0	Satisfactory	1	3	3	2	2	2	0	19	
Finance	Accountancy	Insurance	VWHDC	22	0	10	2012/2013	1	Satisfactory	1	3	1	3	3	3	0	19	Very little testing possible in 2012/13 and confirmed no new claims in 2013/14 - AM does not consider that this area needs reviewing in 2014/15
Finance	Accountancy	Bank Reconciliation	Joint	High	10	10	2009/2010	4	Satisfactory	1	3	2	1	1	2	0	19	Reviewed as part of general ledger audit.
HR, IT & Customer Services	ICT	Groupwise/Exchange Procurement	Joint	Medium	4	4	2011/2012	2	Satisfactory	1	2	3	3	2	1	0	19	Specific one-off review.
Finance	Accountancy	Creditor Payments	Joint	19	10	10	2013/2014	0	Full	0	3	3	2	2	2	0	18	
Planning	Development	S106 Commuted Sums / CIL	Joint	21	6	6	2013/2014	0	Limited	2	3	2	3	2	1	0	18	Current year review.
Corporate Audits		Pro-Active Anti-Fraud Review	Joint	18	10	10	2013/2014	0	Satisfactory	1	3	3	2	1	2	0	18	
HR, IT & Customer Services	LSP	Cash Office	VWHDC	19	0	4	2013/2014	0	Limited	2	3	3	2	0	2	0	18	Current year review.
Finance	Accountancy	Insurance	SODC	22	10	0	2012/2013	1	Full	0	3	1	3	3	3	0	18	Very little testing possible in 2012/13 and confirmed no new claims in 2013/14 - AM does not consider that this area needs reviewing in 2014/15
HR, IT & Customer Services	Human Resources	Travel & Subsistence	Joint	Medium	10	10	2011/2012	2	Satisfactory	1	3	3	1	0	2	0	18	
HR, IT & Customer Services	ICT	ICT	SODC	Medium	10	0	2010/2011	3	Satisfactory	1	2	2	3	0	3	0	18	To defer to 2015/16 once new ICT system has been implemented
Legal & Democratic Services	Democratic Services	Anti-Fraud & Corruption Policies	Joint	High	8	8	2008/2009	5	Limited	2	1	3	2	0	1	0	18	
Finance	Capita	Cash Office	SODC	19	8	0	2013/2014	0	Satisfactory	1	3	3	2	0	2	0	17	Current year review.
Finance	Accountancy	Capital Management & Accounting	SODC	17	7	0	2013/2014	0	Limited	2	3	2	2	1	2	0	17	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Licensing	Joint	17	10	10	2013/2014	0	Limited	2	2	2	3	3	1	0	17	Current year review.
HR, IT & Customer Services	Performance & Projects	Ocella/Uniform ICT Procurement	Joint	Medium	4	4	2011/2012	2	Full	0	2	3	2	2	1	0	17	Specific one-off review.
HR, IT & Customer Services	Performance & Projects	Records Management	Joint	Low	7	7	2008/2009	5	Limited	2	1	1	3	1	2	0	17	Included in Information Governance
HR, IT & Customer Services	Performance & Projects	Contract Monitoring	VWHDC	Medium	0	10	2008/2009	5	Limited	2	1	1	2	2	2	0	17	
Finance	Accountancy	Time Management Across Both Councils	Joint	Medium	10	10	2010/2011	3	Satisfactory	1	3	1	1	1	3	0	17	Specific one-off review.
Finance	Accountancy	Bank Contract & Arrangements	SODC	N/A	4	0	2007/2008	6	Satisfactory	1	2	0	1	2	3	0	17	
HR, IT & Customer Services	ICT	Disaster Recovery	SODC	21	10	0	2013/2014	0	Satisfactory	1	3	1	3	1	3	0	16	Current year review.
Finance	Accountancy	Treasury Management	Joint	16	7	7	2013/2014	0	Full	0	3	2	2	2	2	0	16	
Finance	Accountancy	Capital Management & Accounting	VWHDC	16	0	7	2013/2014	0	Satisfactory	1	3	2	2	1	2	0	16	
Finance	Revenue & Benefits	Benefit Fraud	Joint	20	10	10	2012/2013	1	Full	0	3	2	3	1	1	0	16	Full assurance in 2012/13 - AM does not consider that this area needs reviewing in 2014/15
HR, IT & Customer Services	Performance & Projects	Contract Monitoring	SODC	Medium	10	0	2008/2009	5	Satisfactory	1	1	1	2	2	2	0	16	
Legal & Democratic Services	Elections, Licensing & Local Land Charges	Land Charges	SODC	N/A	10	0	2007/2008	6	Satisfactory	1	2	0	3	1	1	0	16	
Legal & Democratic Services	Democratic Services	Corporate Governance	VWHDC	Medium	0	10	2008/2009	5	Satisfactory	1	0	2	3	0	2	1	16	
Legal & Democratic Services	Democratic Services	Corporate Governance	SODC	Medium	10	0	2008/2009	5	Full	0	0	2	3	1	2	1	16	

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

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.