

JOINT	Priority Score	SODC Days	VWHDC Days
Procurement	24	6	6
Payroll	22	16	16
Housing Benefits & Council Tax Reduction Scheme	20	15	15
Car Parks	20	10	10
Leisure Centres	20	15	15
NNDR	19	10	10
Council Tax	19	10	10
General Ledger	19	10	10
Sundry Debtors	19	10	10
Creditor Payments	18	10	10
Pro-Active Anti-Fraud Review	18	10	10
Travel & Subsistence	18	10	10
Anti-Fraud & Corruption Policies	18	8	8
Capital Management & Accounting	17	7	7
Contract Monitoring	17	10	10
Bank Contract & Arrangements	17	4	4
Treasury Management	16	7	7
Land Charges	16	10	10
Corporate Governance	16	10	10
Receipt of Income Arrangements	15	9	9
Partnership Performance Monitoring	15	10	10
Waste Management and Recycling	15	10	10
Project Management	15	13	13
Petty Cash	14	8	8
Temporary Accommodation	14	12	12
Development Management	10	10	10
TOTAL DAYS		260	260

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.