

<b>JOINT</b>	<b>Priority Score</b>	<b>SODC Days</b>	<b>VWHDC Days</b>
Procurement	26	8	8
Payroll	24	18	18
Housing Benefits & Council Tax Reduction Scheme	22	15	15
Leisure Centres	22	15	15
Elections & Elections Payments	22	15	15
Council Tax	21	10	10
General Ledger	21	10	10
NNDR	21	10	10
Sundry Debtors	21	10	10
ICT	21	10	10
Creditor Payments	20	10	10
Pro-active Anti-Fraud Review	20	10	10
Insurance	20	10	10
Capital Management & Accounting	19	7	7
Cash Office	19	8	8
Licensing	18	10	10
Treasury Management	18	7	7
Receipt of Income Arrangements	18	10	10
HR Management	18	10	10
HR Recruitment	17	10	10
Partnership Performance Monitoring	17	10	10
Project Management	17	10	10
Waste Management & Recycling	17	10	10
Consultation (Public & Staff)	16	5	5
Neighbourhood Planning Grants	15	5	5
Development Management	13	10	10
Leader Project Grant Verification	10	5	0
<b>TOTAL DAYS</b>		<b>268</b>	<b>263</b>

**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.