

VARIATIONS TO THE 2018/19 AUDIT PLAN

Additions to the plan are considered where:

- specific requests are received from the S151 Officer which are necessary for him to discharge his statutory responsibilities;
- new or previously unidentified risks result in changes to the priority of audit work;
- significant changes in legislation, systems or service delivery arrangements occur which have an impact on audit priorities;
- requests are received from customers to audit specific services, systems or activities usually as a result of weaknesses in controls or processes being identified by management;
- urgent or otherwise unplanned work arises as a result of investigations into fraud and other wrongdoing identifying potential control risks.

Additions to the audit plan are only made if the proposed work is considered to be of a higher priority than work already planned, the change can be accommodated within the existing resource constraints and the change has been agreed by the Head of Internal Audit.

Audits are deleted from the plan or delayed until later years where:

- specific requests are received from the S151 Officer or the audit customer and the grounds for such a request are considered to be reasonable;
- the initial reason for inclusion in the audit plan no longer exists;
- it is necessary to vary the plan to balance overall resources.

To reflect the contractual relationship between the council and Veritau, all proposed variations to the agreed audit plan arising as the result of emerging issues and/or requests from directorates will be subject to a change control process. Where the variation exceeds 5 days then the change must be authorised by the S151 Officer. Details of variations are communicated to the Audit and Governance Committee for information.

2018/19 Audit Plan Variations

The following variation has been approved by the Director of Customer and Corporate Services since the last report to this committee in September 2018.

Audit	Days	Reason For Variation
Additions / Increases to the Audit Plan		
Adult Education Service	15	A number of issues have arisen during the audit resulting in more time being required to fully explore them.
Bodyworn CCTV	10	An audit requested by the Governance, Risk and Assurance Group (GRAG) to follow-up findings identified in an internal Information Governance report.
Wenlock Terrace	10	This audit was more complex than first envisaged and has resulted in additional days being required. In addition, the responsible officer changed during the audit resulting in the need for additional meetings.
NHS Information Governance Toolkit	10	An allocation of time to review the annual submissions. This follows on from an audit carried out by NHS Digital.
Schools	10	An allocation of time to carry out two school audits.
Report Finalising 2017/18	10	Additional time required to discuss and agree actions, timescales and responsible officers for a number of audits.
Jewson Managed Stores	7	A review of ordering procedures under the arrangements with Jewson, in advance of contract renewal.

Audit	Days	Reason For Variation
Additions / Increases to the Audit Plan		
Ward Committees funding	5	A brief follow-up of previous audit findings to review the continued effectiveness of controls for ward committee funding.
Section 106 Agreements (Education)	5	An additional allocation of time to review agreements in this area, which were not covered by the 2017/18 s106 audit.
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Audit	Days	Reason For Variation
Deletions / Reductions from the Audit Plan		
Council Tax & NNDR	25	To fund the additions above; this audit will now be carried out in Q1 2019/20. This will have the benefit of avoiding year-end, which the service had requested.
Housing Development	25	To fund the additions above; the service requested a deferral as the Housing Development programme is in its early stages.
Schools Funding	20	To fund the schools additions above.
Corporate Complaints	15	To fund the additions above; a new complaints policy is being introduced in late 2018/19 - a review will now be undertaken once the new arrangements are implemented.
	85	

The remaining three days will be transferred back to contingency.