

**VARIATIONS TO THE 2019/20 AUDIT PLAN**

Additions to the plan are considered where:

- specific requests are received from the S151 Officer which are necessary for them to discharge their 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.

## 2019/20 Audit Plan Variations

The following variation has been approved since the last report to this committee in September 2019.

Audit	Days	Reason For Variation
<b>Additions / Increases to the Audit Plan</b>		
Schools support and advice	20	An allocation of time for additional internal audit support for schools, requested by the Director of CEC.
	<b>20</b>	

Audit	Days	Reason For Variation
<b>Deletions / Reductions from the Audit Plan</b>		
NHS Information Governance Toolkit	10	The March 2019 submission was audited by the NHS and the council categorised it as low risk. The audit will add more value if deferred to 2020/21, when the March 2020 submission will be reviewed.
Environmental Health	25	The audit has been removed to fund other audit work. This review was included in the audit plan primarily as there had been no coverage in recent years. Although it is a lower priority than other planned audits. It will be considered again for inclusion in the 2020/21 internal audit plan.
	<b>35</b>	