

## **VARIATIONS TO THE 2015/16 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 Director of CBSS. Any significant variations will then be communicated to the Audit and Governance Committee for information.

## 2015/16 Audit Plan Variations

The following variations have been approved by the Director of CBSS since the beginning of the year. They represent a net allocation of 58 days from the audit contingency and do not affect the overall planned audit days.

Audit	Days	Reason For Variation
<b>Additions / Increases to the Audit Plan</b>		
Ordering Processes for External Contractors	20	Requested by the service. The work will include documenting systems, process mapping and identifying process / control improvements.
Section 106 Agreements	5	Additional areas have been identified as a result of a recent investigation – this increase will mean the audit can be more comprehensive and ensure that key risks are reviewed.
Section 117 of the Mental Health Act	18	A joint audit with the relevant NHS auditors. Section 117 of the Mental Health Act imposes certain duties on local authorities and this audit will examine the responsibilities, risks and controls in relation to this.
Disciplinary Investigation	20	Veritau is providing an Investigating Manager for a council disciplinary investigation.
Payroll	15	Additional work requested by the service, to support them in documenting procedures. This will allow Veritau to gain a greater understanding of the system to support future audit work, and help the service reduce potential risks associated with key staff leaving.

Recruitment Checks	5	To increase the scope of the audit following concerns raised about checks in this area.
Tour de France Review	10	An allocation of time for the ongoing Tour de France Review.
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<b>Audit</b>	<b>Days</b>	<b>Reason For Variation</b>
<b>Deletions / Reductions from the Audit Plan</b>		
Free Early Education Funding	-25	The service would like to move this audit to the summer term – whilst early years funding remains a high risk area, the fact the audit will be carried out in Summer 2016 will mean in practice a delay of only a few months. The previous audit was completed in Spring 2015.
Implementation of the Care Act	-10	Less work is now expected following the deferral of aspects of Phase 2 by the government which were due to come into effect in April 2016.
	<b>-35</b>	