

VARIATIONS TO THE 2016/17 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 Customer and Corporate Services. Details of variations are communicated to the Audit and Governance Committee for information.

2016/17 Audit Plan Variations

The following variations have been approved by the Director of Customer and Corporate Services since the last report to this committee in September 2016. They represent a net allocation of ten days from the audit contingency and do not affect the overall planned audit days.

Audit	Days	Reason For Variation
Additions / Increases to the Audit Plan		
Consultant Investigation	30	To carry out an investigation into the procurement of a consultant previously employed by the council. This review was requested by the s151 Officer.
Risk Management	20	To complete an audit into Risk Management processes. This work commenced in 2015/16 and continued into 2016/17; however no allocation of time or variation was previously agreed for it.
Joseph Rowntree School	25	To carry out a review of governance arrangements at Joseph Rowntree School as requested by the AD, Education and Skills.
HR Process Review	20	An allocation of time to support the HR Process Review, as requested by the Head of HR&OD and the s151 Officer.
Section 106 Agreements (follow-up)	5	An update has been requested by the Audit & Governance committee following the previously agreed deferral of the next s106 audit until 2017/18.
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Audit	Days	Reason For Variation
Deletions / Reductions from the Audit Plan		
Budget Savings	20	Requested by the Head of Corporate Finance. Previous audits have found processes are working well so the request was agreed.
Document Management	25	This was requested by the AD, Legal and Governance due to the ongoing work in relation to the implementation of ICO recommendations. We have agreed that this audit would be better timed in 2017/18.
Schools Audits	20	The time allocated to Schools Audits has been reduced to accommodate the review of governance arrangements at Joseph Rowntree School.
Asset Management	25	This will be deferred from Q4 2016/17 to Q1 2017/18; therefore it will not be significantly delayed. In addition an audit review of the Asset Disposal policy is currently ongoing.
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