

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 December 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	25	An additional allocation of time for the investigation of the procurement of a consultant previously employed by the council.
Waste Disposal Contract	10	An additional allocation of time to reflect the more complex scope for the audit than originally envisaged.
Information Governance Review	25	An allocation of time to carry out an Information Governance review of the Healthy Child Service. This was a priority as the service had recently transferred to the council and an assessment was needed to ensure that procedures were in line with council expectations.
	60	

Audit	Days	Reason For Variation
Deletions / Reductions from the Audit Plan		
Performance Management	25	This will be deferred from Q4 2016/17 to Q1 or Q2 in 2017/18; therefore it will not be significantly delayed.
Business Continuity & Emergency Planning	25	This will be deferred from Q4 2016/17 to Q1 or Q2 in 2017/18; therefore it will not be significantly delayed.
	50	