

VARIATIONS TO THE 2017/18 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.

2017/18 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 June 2017.

Audit	Days	Reason For Variation
Additions / Increases to the Audit Plan		
Disposal of scrap metal (follow-up)	5	To carry out a piece of follow-up work to confirm agreed actions from the 2013/14 audit of Usage and Disposal of Surplus Materials had been completed.
ICT audit	5	An additional allowance of days to provide sufficient time to carry out two pieces of work (ICT Governance & Cyber Security and Access to Key IT Systems follow-up).
Taxi Licensing	15	There have been some high profile issues with taxi licensing at other authorities; it therefore seems prudent to carry out a review at this time.
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Audit	Days	Reason For Variation
Deletions / Reductions from the Audit Plan		
Housing Rents	20	The service requested deferral to Q1 2018/19. The audit was originally planned for Q4 2017/18 therefore the difference in start date will be negligible.
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