

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 December 2017.

Audit	Days	Reason For Variation
Additions / Increases to the Audit Plan		
Taxi Licensing	15	An initial request for an allocation of time was approved by the Audit & Governance Committee in September 2017. Following the detailed scoping of the audit, another 10 days is required to ensure it has appropriate coverage.
ICT audit	8	This is a correction to a previous variation approved in September 2017. The original variation for 5 days should have been 13, in order to carry out two ICT audits.
Health & Safety (follow-up)	20	A brief follow-up of previously agreed actions was originally planned, to be undertaken as part of the 2017/18 audit. However, initial work identified that systems had changed significantly - the original agreed actions were no longer relevant and therefore a separate review was required.
Procurement of Contracts (follow-up)	28	An extra allocation of time was needed to review contract arrangements in additional service areas. The follow-up element also incurred more time than expected due to the need to discuss the findings with a range of different officers.

Audit	Days	Reason For Variation
Additions / Increases to the Audit Plan		
Continuing Healthcare (Adults)	15	Following some initial work on this area in Children's Services, it was agreed with the Director of HHASC to commence an equivalent piece of work in relation to Adult Services.
Audit Management	18	An additional allocation for time required during the year to finalise reports and liaise with client officers.
Transfer of Leisure Services	8	This represents a request for urgent work made in November 2017 to support and review the transfer of leisure services from the council to an external company.
Audit & Governance Committee	10	An additional allocation of time required for support to the Audit & Governance Committee, including discussion of final reports with members.
Follow-ups	25	An additional allocation of days to reflect actual time spent on following-up previously agreed audit actions. This is due to an increased focus on following up actions from previous years, additional reporting to the Governance, Risk and Assurance Group (GRAG) and greater emphasis on escalation of incomplete actions to senior officers.
Business Continuity & Emergency Planning	5	This represents additional time required to obtain information required to complete the work, and consultation on findings.
High Needs SEN	8	The work undertaken required visits to a range of establishments, increasing the time required to complete the work.

Audit	Days	Reason For Variation
Additions / Increases to the Audit Plan		
Audit planning	5	An additional allocation of time to represent the time spent formulating the 2018/19 audit plan.
Deprivation of Liberty Assessments	5	The audit included a number of complex issues and the additional time reflects the actual time spent.
Direct Payments	2	The audit required additional time to resolve the issues identified and agree the report with the service areas involved.
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Audit	Days	Reason For Variation
Deletions / Reductions from the Audit Plan		
Community Safety Plan	15	This provision of days for providing support and advice on control issues relating to the formulation of a new community safety plan was not required.
Regional Adoption Agency	10	Some initial work was carried out. However, as the arrangement is still in a formative stage, it was agreed in consultation with the Director of CEC that the remaining time be deferred. An audit is now expected to be undertaken in early 2019/20.
Better Care Fund	25	This audit has been cancelled in order to fund other work above as it is considered a lower priority.

Document Management	25	This audit was cancelled in order to fund other work above as it is considered to be a lower priority.
Asset Management	25	The service requested this work be deferred until after April, due to workload pressures. This has been included in the 2018/19 plan and will be carried out early in the year.
Governance	25	This audit has been deferred to fund other work above (given the agreed contingency has been used). It has now been included in the audit plan for 2018/19 and will take place early in the year.
Scrutiny	25	This audit has been deferred to fund other work above (given the agreed contingency has been used). It has now been included in the audit plan for 2018/19 and will take place early in the year.
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