

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. Details of variations are 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 last report to this committee in December 2015. They represent a net allocation of zero 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		
Information Governance	33	Support with various data breaches, the staff warning register and RIPA co-ordination.
Follow-up audits	15	To incorporate additional work such as follow-up of attendance management.
Section 106 Agreements	15	Additional time to complete the work due to problems in obtaining required information.
Car Parking	9	Additional time to complete the work due to problems in obtaining required information.
Free School Meals Data Matching	7	A data matching exercise to identify pupils eligible for free school meals.
Hotel Scratch Card Car Park Permit Scheme	6	Additional work requested by the Director of CES.
Overtime	5	Additional work in relation to overtime, requested by the corporate finance team.
Ordering Processes for External	5	Additional time required to complete the work (including consultation with other departments).

Contractors		
	95	

Audit	Days	Reason For Variation
Deletions / Reductions from the Audit Plan		
Council Tax/NNDR	-25	Deferred until early 2016/17 in order to spend the time on other work priorities.
Ordering and Creditor Payments	-25	Deferred until early 2016/17 in order to spend the time on other work priorities.
Payroll	-25	Deferred until early 2016/17 in order to spend the time on other work priorities.
Records Management	-20	Deferred until 2016/17 in order to allow the council to fully respond to the recommendations included in the recently issued ICO report.
	-95	