

VARIATIONS TO THE 2009/10 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 Strategic Audit Plan priorities
- 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 be 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 new 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 Assistant Director (Customer Service and Governance) as the client Manager for internal audit. Any significant variations will then be communicated to the Audit and Governance Committee for information.

2009/10 Audit Plan Variations

The following variations to the Plan have been approved by the Assistant Director (Customer Service and Governance):

Audit	Days	Justification For Change
<u>Deletions from the Audit Plan</u>		
Waste PFI project	- 10	CYC can gain assurance from the joint audit review work being undertaken by the North Yorkshire team.
Building Repairs and Maintenance (Neighbourhood Services)	- 15	To be deferred to 2010/11. The delay is necessary due to the ongoing review of the housing repairs partnership. There are still 15 days in the Audit Plan under HASS to provide advice and challenge to the review.
Highways Regulations	- 15	To be deferred to 2010/11, in order to balance the audit plan to available resources..
Project Management	- 15	To be deferred to 2010/11. The council's capacity to support this audit is limited due to the number of major projects currently underway, including the More for York programme, the Accommodation project and FMS replacement project.
Adult and Community Education	- 12	To be deferred to 2010/11, in order to balance the audit plan to available resources..
Risk Management	- 10	To be deferred to 2010/11, in order to balance the audit plan to available resources..
Total	- 77	