

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 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 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), since the last report to this committee in December 2009. The deletions from the plan were necessary to address over programming of 78 days in the original audit plan, which were included with the expectation that some work would not be required.

Audit	Days	Justification For Change
Deletions from the Audit Plan		
Breaches and Waivers	-40	Separate audit no longer required. Information on breaches of financial regulations is being compiled through other ongoing audit work and is being reported to the Audit and Governance Committee as part of regular internal audit and fraud progress reports.
S106 Agreements	-18	To be deferred to 2010/11. The service is currently unable to support this audit because of an ongoing staff restructure.
Transport	-20	Deferred in order to balance the audit plan to available resources.
Total	-78	

The following variations have also been approved, but do not affect overall planned days as they can be accommodated using contingency.

Audit	Days	Justification For Change
Additions to the Audit Plan		
Petty Cash Project	25	Additional audit requested by the service. This is currently a high priority as a large number of potentially inappropriate payments via petty cash are being identified (for example payroll related expenditure).
Trainee Mentoring	6	Mentoring support for accounting trainees.
Fishergate Centre	15	Additional audit requested by the service to review procedures for monitoring and reporting expenditure on the project.