

VARIATIONS TO THE 2010/11 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 and Business Support Services (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.

2010/11 Audit Plan Variations

Audit	Days	Justification For Change
Deletions from the Audit Plan		
Reduction in Contingency	-74	<p>An overall reduction in the audit plan is required to reflect a shortfall in the resources available due to:</p> <ul style="list-style-type: none"> - a gap in the provision of a seconded accounting trainee from CYC to Veritau due to the need to provide finance support elsewhere within the council during the financial year end closedown period - the need to relocate the Veritau office, to accommodate CYC staff being moved as part of the overall rationalisation of reception areas.
Total	-74	

The following variation has also been approved, but does not affect overall planned days.

Audit	Days	Justification For Change
Deletion from the Audit Plan		
Post 16 Funding Audit	-10	This audit is funded directly by the service and therefore requires removal from the audit plan to avoid duplication. The days released will be transferred to contingency to partly offset the overall reduction in resources set out above.