

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, Financial Services 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

The following variations have been approved since the last report to this committee. They represent a net allocation of 19 days to the audit contingency and do not affect overall planned audit days.

Audit	Days	Justification For Change
Deletions from the Audit Plan		
Environment And Sustainability	-13	Audit deferred until 2011/12 - the Government has put back the introduction of Carbon Reduction Commitment Energy Efficiency Allowances until April 2012.
Project Management	-9	Work to be rolled forward into 2011/12 as part of a range of planned project related reviews.
Workforce Planning	-7	Audit deferred to 2011/12 - current arrangements are under review as a result of the significant changes taking place within the council.
	-29	
Additions to the Audit Plan		
Information Security	10	An additional provision to undertake unannounced spot checks in relation to information security arrangements.
	10	