

## **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 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 to date in 2011/12. They represent a net allocation of 38 days from the audit contingency and an overall reduction of the audit plan by 16 days.

<b>Audit</b>	<b>Days</b>	<b>Justification For Change</b>
<b>Deletions from the Audit Plan</b>		
Trainee Secondment	-16	A small reduction in the overall audit plan to reflect actual secondment dates of professional trainees to Veritau.
Property Lease management	-20	The audit was originally planned at the request of the service department to support an internal review, but subsequently was not required.
	<b>-36</b>	

<b>Additions to the Audit Plan</b>		
Contract Letting	50	An additional audit undertaken at the request of the Officer Governance Group. The audit will look at wide selection of contracts, to assess the extent to which council financial regulations and contract procedure rules are being complied with.
Use of Taxis	8	An audit of the use of taxis on council business, including control over their use and a review of value for money considerations.
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