

VARIATIONS TO THE 2013/14 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 Director of CBSS. Any significant variations will then be communicated to the Audit and Governance Committee for information.

2013/14 Audit Plan Variations

The following variations have been approved by the Director of CBSS since the last report to this committee. They represent no net change to the overall planned audit days.

Audit	Days	Reason For Variation
Additions to the Audit Plan		
Cleaning Services	25	A specific request from the Head of Facilities Management and the Assistant Director Finance, Asset Management and Procurement to review the systems for allocating and authorising overtime and additional hours.
Deletions from the Audit Plan		
Data Quality	-25	Removed from 2013/14 Audit Plan due to planned changes to Performance Indicators and the Performance Management Framework. A full review to be undertaken by Internal Audit in 2014/15.
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