

Appendix 1. Changes between draft and final 2018/19 Internal Audit Annual Plan

Draft Plan		Revised/Final Plan		Reason for change
Audit Title	Days	Audit Title	Days	
Cross Cutting				
Organisational Culture	30	Organisational Culture	40	Further consideration of potential scope and audit approach has resulted in a judgement to increase number of days to accommodate workshops and organisation wide surveys.
Risk Management	20	Risk Management	15	Time invested in 2017/18 to roll out new risk management guidance has resulted in decision to reduce the scope to focus on compliance.
Payroll	30	Payroll	25	Original allocation of 30 days considered excessive.
Council Tax and NDR	20	Council Tax and NDR	15	Benefits elements of this review have been removed and will be addressed under separate audit within Customer Services.
Establishment Visits – School Funds imprest	30	Establishment visits	20	The school visits will be addressed separately within a dedicated audit review.
N/A	0	VAT	20	VAT has been added to the continuous monitoring programme due to previous audit findings.
Chief Executive's Unit				
N/A	0	Community Empowerment Act	25	Re-allocated to Chief Executive's Unit in line with revised structure
Customer Services				
Members Services	20	Members Services	15	Number of days reduced to reflect relative size of members services team.
Off-Payroll working	20	Off-Payroll working	15	Scope of work will be predominantly compliance testing. Therefore original allocation of days deemed excessive. Review reallocated to Customer & Support services from Improvement & HR as recruitment of agency staff sits with the procurement team.
N/A	0	Housing Benefit & Council Tax Reduction	20	Review added following implementation of new Civica benefits system.
N/A	0	Early Years Provision	25	Re-allocated to Customer Services following decision to remove Community Services from the organisational structure.
N/A	0	Adult Learning	25	Re-allocated to Customer Services following decision to remove Community Services from the organisational structure
N/A	0	School Fund Governance	20	Review added due to recurring issues identified through continuous monitoring.
Health and Social Care Partnership				
CareFirst System	30	CareFirst System	25	Original allocation deemed excessive. Carefirst has been reviewed previously meaning less time required for scoping and audit will be more focused.
Internal Audit Management				
Management	120	Management	100	Allocation of days to management has been reduced to reflect CIA involvement in Organisational Culture audit and scrutiny.
Contingency				
Contingency	70	Contingency	60	Reduced to balance total audit days available