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

Audit Title Days Audit Title Days Reason for change	Draft Plan		Revised/Final Plan			
Organisational Culture 30 Orga		Days			Reason for change	
Organisational Culture		Days	Addit Hele	Days	incason for change	
Culture base commonate or days to accommonate workshops and organisation wide surveys. Risk 20 Risk 15 Time invested in 2017/18 to roll out new risk management gridance 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 and NDR and NDR be addressed under separate audit within Customer Services. Establishment visits 20 Council Tax and NDR be addressed under separate audit within Customer Services. Establishment visits 20 The school visits will be addressed separately within a dedicated audit review. Funds imprest N/A 0 NAT 20 VAT has been added to the continuous monitoring programme due to previous audit findings. Chief Executive's Unit NAT and the province of the continuous monitoring programme due to previous audit findings. Chief Executive's Unit NAT and the province of the continuous monitoring programme due to previous audit findings. Chief Executive's Unit NAT and the province of the continuous monitoring programme due to previous audit findings. Chief Executive's Unit NAT and the province of the continuous monitoring programme due to previous audit findings. Chief Executive's Unit NAT and the province of the continuous monitoring programme due to previous audit findings. Chief Executive's Unit NAT and the province of the continuous monitoring programme due to previous audit findings. Re-allocated to Chief Executive's Unit in line with revised structure and the province of the pro		30	Organisational	40	Further consideration of notential scope and audit approach	
Accommodate workshops and organisation wide surveys.				40		
Risk Management Managemen	Carrare		Cartare		, ,	
Management Management Guidance has resulted in decision to reduce the scope to focus on compliance.	Risk	20	Risk	15		
Payroll 30 Payroll 25 Original allocation of 30 days considered excessive. Council Tax and 20 Council Tax and NDR 5 Benefits elements of this review have been removed and will be addressed under separate audit within Customer Services. Establishment 30 Establishment visits 20 The school visits will be addressed separately within a dedicated audit review. Visits – School Funds imprest 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 Services Se						
Payroll					, ,	
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Funds imprest N/A 0	Establishment	30	Establishment	20		
N/A	Visits – School		visits		dedicated audit review.	
Description of the previous audit findings. Chief Executive's Unit in line with revised structure	Funds imprest					
Chief Executive's Unit N/A	N/A	0	VAT	20	VAT has been added to the continuous monitoring programme	
N/A					due to previous audit findings.	
Empowerment Act	Chief Executive's Unit					
Members Services Support services From Improvement & IHR as recruitment of agency staff sits with the procurement team. N/A Services Service	N/A	0	Community	25	Re-allocated to Chief Executive's Unit in line with revised	
Members 20 Members Services Support services from Improvement & HR as recruitment of agency staff sits with the procurement team.			Empowerment		structure	
Members 20 Members Services Servic			Act			
Services		T				
Off-Payroll working 20	Members	20		15	Number of days reduced to reflect relative size of members	
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Management 120 Management 100 Allocation of days to management has been reduced to reflect CIA involvement in Organisational Culture audit and scrutiny. Contingency						
CIA involvement in Organisational Culture audit and scrutiny. Contingency		1		100	Allocation of days to management has been reduced to reflect	
Contingency	J. 3				· -	
	Contingency					
	Contingency	70	Contingency	60	Reduced to balance total audit days available	