

Details of Audits Contained in the Audit Plan Approved in April 2020 which have been cancelled.

Ref	Auditable Area	Reason for Cancellation
1.	Central Trading Standards Institute (CTSI) Grant Funding	Audit no longer required - No grant verification work required as Government no longer require return.
2.	Property Leasing	This area (property leasing) can be incorporated into the Strategic Property audit review in 2020/21 and is also covered part of the current recommendation tracking following the 2019/20 audit review. This area has also been recently reported to the Audit & Standards Committee by way of an update on those recommendations made in the previous Strategic Property Governance and Asset Management audit review 2019/20
3.	First Contact – Screening Assessments	Two audit reviews were carried out in 2019/20 (positive assurance for each review). New procedures are not expected to be implemented until September 2020 at the earliest and following this, time will be required for the procedures to be embedded before being audited. It is therefore proposed to defer this audit review until 2021/22.
4.	Schools Deficit Budgets	This area is scrutinised by Entrust in year. No issues are currently noted. It is proposed and include if appropriate to revisit this auditable area as part of the annual audit planning process 2021/22.
5.	Children’s Commissioning	Several reports have been produced on this area over the last few years and management have no specific concerns over the operation of the new model. Other aspects linked to this area have been subject to Internal Audit scrutiny in 2020/21 such as the DEFRA food vouchers scheme. This project was being overseen by the Families Commissioning Team and Internal Audit reviewed the proposed processes and controls surrounding the Voucher Express scheme with particular reference to fraud risks. No concerns were noted. Other audit work on Children’s and families Transformation is still planned in 2020/21.
6.	Social Care Debt	This audit can only be undertaken once the Commissioning Manager has carried out her review. This review was planned to be completed by October 2020 but has been delayed to February 2021. Following their review, processes will need to be embedded before being subject to Internal audit and therefore, it is thought necessary to defer this audit until 2021/22.

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7.	ACFS Property	This area is already subject to internal scrutiny and regular reporting to the Director of Health & Care and therefore could be deferred until 2021/22 to allow processes and procedures to be fully embedded before being subject to Internal Audit Scrutiny.
8.	Culture & Ethics	This is a top ten risk but as this audit will require much involvement from SLT members, this may not be possible in light of COVID 19. Therefore, it is proposed that this audit review is re-considered as part of the 2021/22 annual Internal Audit planning process.
9.	Keele Science Park – Economic Regeneration Scheme	Due to COVID 19, this area would have been subject to disruption in terms of the letting of premises. It is therefore proposed that this audit review is deferred to 2021/22.
10.	BCM – Emergency Planning	There has been much scrutiny in this area due to the COVID 19 pandemic and BCM Planning has had to be activated and is already subject to a lessons learnt review by the Incident Management Team. Due to the internal scrutiny arrangements already in place, this area should be reconsidered as part of the 2021/22 annual Internal Audit planning process.
11.	Economic Regeneration Capital Schemes	Expenditure on economic regeneration capital schemes will be subject to Internal Audit scrutiny as part of the Peer to Peer network LEP Grant work. Therefore, this area should be reconsidered as part of the 2021/22 annual Internal Audit planning process.
12.	Brokerage	The Lead Commissioner for this area has requested that this audit is deferred until Q1 2021/22. They have stated that their focus at the moment continues to be managing COVID 19 outbreaks and that their preference would be to move the audit to Q1 21/22 as they need to ensure that there is sufficient capacity to support the audit review properly.
13.	Robotic Process Automation	No longer required - The business case was not approved.
14.	Data Warehousing	The ICT Audit Manager has been liaising with the ICT Team and they have confirmed that they have no time for this until 2021 due to COVID 19 work as well as the Care Director upgrade which are priorities for the Team.
15.	IT Asset Management	This year's audit review is an application audit but the new application has been delayed until March 2021 due to COVID 19. Therefore, it is proposed that this audit review is reconsidered as part of the 2021/22 annual internal audit planning process. The management of mobile devices is to be reviewed as part of a proactive counter fraud exercise in 2020/21

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16.	My Finance Mobile	This area is currently removed from the Finance road map as they do not have time for this in 2020. Therefore, it is proposed that this audit review is reconsidered as part of the 2021/22 annual internal audit planning process
17.	Modernising Adult Social Care (MASC) programme	The Lead Commissioner for Adult Social Care requested to defer the Modernising Adult Social Care (MASC) programme due to COVID 19 issues. The Director of Health and Care approved the deferment request and had suggested three possible alternative reviews, two of which are being covered by the Adult Social Care Pathway Audit review currently being carried out.
18.	IR 35 Legislation (Personal Services Companies)	This audit will be deferred due to the lack of availability of resources in the HR Team to support an audit at this time. This audit area will be reconsidered as part of the 2021/22 annual internal audit planning process.
19.	Job Evaluation	This audit was requested to be deferred by the Assistant Director of People due to a lack of resources to support an audit at this time. This audit area will be reconsidered as part of the 2021/22 annual internal audit planning process.