

Appendix 1

Details of Audits Contained in the Audit Plan Approved in April 2023 which have been cancelled.

Ref	Auditable Area	Reason for Cancellation
1	Tree Management	The Health, Safety and Wellbeing Manager confirmed that the Corporate Tree Management Strategy has been delayed and was presented to SLT in the Summer 2023. As the application of the strategy involves additional resources which are not in place as yet, it was agreed that there was little value in auditing this area now and that the audit review would be deferred until 2024/25 and would be re-considered as part of the 2024/25 Internal Audit Plan.
2	Wellbeing Portal – Project Implementation	The Health, Safety & Wellbeing Manager confirmed that the purchase of a Wellbeing portal was not going ahead as it did not represent value for money. As a result, this audit time was no longer required.
3	ACFS Financial Assessments	The focus of this year’s review was to assess the new processes in place for both telephone and portal financial assessments. However, improvements are required to the software and therefore the new processes are unlikely to be in place before March 2024. As a result, this audit review is to be deferred and included in the 2024/25 Internal Audit Plan.
4	Care Director Integrate	This audit has been requested to be cancelled in 2023/24 due to the project being deferred until April 2024. This area will be re-considered as part of the 2024/25 annual Internal Audit planning process.
5	Childrens & Families Multi-Agency Safeguarding Hub (MASH)	This audit was to review the new arrangements in place following the withdrawal of a neighbouring local authority from the MASH. However, the Head of Service advised that there have been very few process changes and as a result felt that an internal audit of this area would not add value at this time.

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		This area will be re-considered as part of the 2024/25 annual Internal Audit planning process.
6	Coroners - Transfer of Back Office Services	Time was included in the 2023/24 internal audit plan to provide advice and support during quarter one as part of the development of new processes in relation to the merger of coroner services for the North and South of the County. This time was not required by management in-year, however, a review of the delivery of the new arrangements has been requested for inclusion in the 2024/25 Internal Audit Plan to allow time for new processes to be embedded before being audited.
7	Supported Living Redesign - Project Support	Time was included in the 2023/24 Internal Audit Plan to provide project during Quarter one. This time was not required by management in-year. This area will be re-considered as part of the 2024/25 annual Internal Audit planning process.

