

Internal Audit	Relevant Head of Service(s)	Relevant Corporate Director(s)	Chief Executive (Head of Paid Service)	Head of Policy & Improvement	Head of Finance & Resources (Section 151 Officer)	Portfolio Holder / Leader / Audit Committee Chair	Directorate Management Teams	Corporate Management Team	Audit Committee
Service Terms of Reference, Strategy Audit Plan			Discuss risk assessment & draft audit plan February & August		Discuss risk assessment & draft audit plan February & August		Discuss risk assessment February & August	Report March & September	Report March & September
Audit terms of reference	Discuss drafts Sign off Final	Sign off Final			Copy final				
Detailed audit work	Discuss findings on ongoing basis	Brief if issues of concern arising during review	Brief if issues of concern arising during review		Brief if issues of concern arising during review				
Individual audit reports	Discuss all drafts Sign off Final	Review final draft Sign off Final	Copy final	Copy final	Copy final	Copy final			
All outstanding actions	Ongoing monitoring						Quarterly sign off		
Follow up of action plans	Audit those due in the quarter Agree status before reporting formally	Agree status before reporting formally						Quarterly feedback on whether actions are implemented by the due date	Quarterly feedback on whether actions are implemented by the due date
Audit of individual schools	Individual opinions Summary report	Individual opinions Summary report	Summary report	Summary report	Summary report	Summary report			
Summary audit progress report								Quarterly Copy final	Quarterly Copy final
Annual reports			May Discuss drafts					June Copy final	June Copy final