

**INTERNAL AUDIT: HOW WE WILL WORK WITH YOU**

Internal Audit	Relevant Head of Service(s)	Relevant Corporate Director(s)	Chief Executive (Head of Paid Service)	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 February	Discuss risk assessment February	Discuss risk assessment February				Report at March meeting Update regarding changes to the plan each quarter	
Audit terms of reference	Discuss draft Sign off final	Sign off final	Copy final					
Detailed audit work	Discuss findings on an ongoing basis	Brief if issues of concern arise during the review						
Individual audit reports	Discuss all drafts Sign off final	Review final draft Sign off final	Copy final		Copy final			
All outstanding actions	Ongoing monitoring					Quarterly sign off		

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<p><b>Follow up of action plans</b></p>	<p><b>Audit fully implemented action plans each quarter</b></p> <p><b>Agree status before reporting formally</b></p>						<p><b>Quarterly feedback on whether actions are properly implemented by the due date</b></p>	
<p><b>Audit of individual schools</b></p>	<p><b>Individual opinions</b></p> <p><b>Summary report</b></p>		<p><b>Summary report</b></p>		<p><b>Summary report</b></p>			
<p><b>Summary audit progress report</b></p>							<p><b>Quarterly copy final</b></p>	
<p><b>Annual reports</b></p>			<p><b>May discuss draft</b></p>				<p><b>June copy final</b></p>	