

Internal Audit: How We Will Work With You

Internal Audit Outputs

Charter, Strategy Statement, Audit Plan

Terms of Reference for audits

Detailed audit work

Individual audit reports

| Internal Audit Outputs | Headteachers & Chair of Governors (Re Schools Audits) | Relevant Head of Service(s) (see note 1 below) | Relevant Corporate Director(s) / Director (see note 2 below) | Chief Executive (Head of Paid Service) | Head of Finance & Resources (Section 151 Officer) | Corporate Management Team (see notes 1 & 3 below) | Audit Committee | |
|---|--|--|--|--|---|---|-----------------|--|
| | | | | | | | | |
| Charter, Strategy Statement, Audit Plan | Set out in annual Schools Brochure | Discuss risk assessment | Discuss risk assessment | Discuss risk assessment | | Consider | Approve | |
| Terms of Reference for audits | Notify when selected for an audit | Discuss draft Sign off final | Sign off final | | Copy final | Report proposed changes to the plan each quarter | | |
| Detailed audit work | Discuss findings on an ongoing basis | | Brief if issues of concern arise during the review | | | | | |
| Individual audit reports | Discuss draft Sign off final (cc to relevant Head of Service & Corporate Director) | Discuss draft Sign off final | Sign off final | Copy final | | | | |

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|---|--|--|--|---|---|-----------------|
| <p>IA: Provide periodically a list of reports with outstanding actions</p> <p>Officers: Monitor the status of outstanding recommendations on a regular basis</p> <p>IA: Check agreed actions have been taken when all implementation dates have passed in each report</p> <p>IA: Produce and agree an updated action plan or sign off the report</p> <p>(cc to relevant Head of Service & Corporate Director)</p> | | | <p>Copy final feedback report if one is produced</p> | | <p>Consider then note the results of this work contained in the Summary Audit Progress Report</p> | |
| <p>Discuss audit findings insert for the Summary Audit Progress Report</p> | | | | | <p>Consider then note the Summary Audit Progress Report</p> | |

Audit report action plans

Progress reports

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Appendix 2d

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| Internal Audit Outputs |
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| Annual report |
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|--|--|---|---|---|--|---|------------------------|
| | Headteachers & Chair of Governors (Re Schools Audits) | Relevant Head of Service(s) (see note 1 below) | Relevant Corporate Director(s) / Director (see note 2 below) | Chief Executive (Head of Paid Service) | Head of Finance & Resources (Section 151 Officer) | Corporate Management Team (see notes 1 & 3 below) | Audit Committee |
| | | | | Discuss the draft if necessary | | Consider then accept the Head of Internal Audit Annual Report | |

Note 1 These groups include the Council's Monitoring Officer

Note 2 Regular briefings are held with all the Corporate Directors / Directors and the Chief Executive

Note 3 All reports to Corporate Management Team and the Audit Committee are also signed off by Corporate Director for Corporate Services and the Head of Finance & Resources in line management capacity