Audit

Committee

Approve

annually

March

Approve

annually

March

Update

quarterly

Chief Director of Group Relevant Relevant Corporate Managers / **Deputy Chief** Executive Finance & Management Director(s) **Internal Audit** Heads of (see note 1 Executive (Head of Paid Resources Team Service) Service below) (Section 151 (see note 1 Officer) below) Receive Charter and annually Strategy **February** Discuss risk Discuss risk assessment as part of the audit planning process Receive assessment annually with some of March Audit Plan these officers as part of the Review and update as part of the quarterly audit planning briefing meetings process Discuss drafts with Terms of **Finalise** Reference for Copy final with Finalise with audits **Discuss** Brief if issues of concern **Brief if significant issues** findings on an Detailed audit arise during an audit on-going arise during the audit work basis

Individual audit reports

Discuss drafts with

Finalise with

Finalise with

Copy final

Internal Audit	Group Managers / Heads of Service	Relevant Director(s) (see note 1 below)	Relevant Deputy Chief Executive	Chief Executive (Head of Paid Service)	Director of Finance & Resources (Section 151 Officer)	Corporate Management Team (see note 1 below)	Audit Committee
IA Quarterly Performance Reports	Discuss summary to be reported to Audit Committee as part of finalising audit reports				Receive quarterly		Receive quarterly and note
Annual Report			Discuss inserts for relevant audits		it and discuss essary	Receive April / May	Approve July

Note 1 These groups include the Council's Monitoring Officer