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

with

Finalise with

audit reports

Internal Audit	Group Managers / Heads of Service	Relevant Director(s)	Relevant Executive Director (see note 1 below)	Chief Executive (Head of Paid Service)	Director of Finance & Resources (Section 151 Officer)	Corporate Management Team (see note 1 below)	Audit Committee
Performance Reports  Discuss summary to be reported to Audit Committee as part of finalising audit reports				Receive quarterly		Receive quarterly and note	
Annual Report	<b>&gt;</b>		Discuss inserts for relevant audits	Copy full draft neces		Receive annually	Approve annually

Note 1 These groups include the Council's Monitoring Officer