

APPENDIX 3

## Audit and Reporting Process

INTERNAL AUDIT ACTIVITIES	ACTIONS
Audit Agreement Document (AAD), Preparation, Discussion and Sign off.	Auditor prepares Draft Audit Agreement Document - Prepare Draft Audit Scope & Objectives
	Prepared Draft Audit Agreement Document emailed to - Chief Internal Auditor to review.
	Email Draft Audit Scope and Objectives to the Head of Service -.
	Auditor Discusses the AAD with the Head of Service and it is signed off.
	Auditor discusses audit timeframe and agrees clearance meeting date with the Head of Service and Chief Internal Auditor.
Audit Fieldwork	The Auditor undertakes the audit using CIPFA SBA Control Questionnaires and other audit tools as appropriate and will inform the Head of Service if any significant issues are found.
Draft Report	Auditor prepares Draft Report and emails to the appropriate Executive Director/ Head of Service and 3 <sup>rd</sup> tier Management.
	Where recommendations are for multiple departments the Auditor will email a copy of the Draft Audit Report to the appropriate Executive Director/Head of Service and where appropriate 3 <sup>rd</sup> tier Management.
	The Auditor will also email a copy of the Draft Audit Report to the Head of Strategic Finance.
Draft Report Clearance Meeting	Auditor to arrange a clearance meeting with the appropriate Head of Service/ 3 <sup>rd</sup> tier Management and Chief Internal Auditor for discussion of findings and recommendations and agree a final report.
	Where a Head of Service comes back to the Auditor saying that he agrees the report and recommendations and has informed their Executive Director, then no meeting will be required.
Final Report	Auditor completes and issues Final Report to the Chief Executive/ Head of Strategic Finance/ Executive Director /Head of Service/ 3 <sup>rd</sup> tier Management and External Audit.