



Planning

- > The Annual Audit Plan is compiled based on the schedule of audits, audit risk scores and consultation exercise. The plan is approved by CMT and Governance and Audit Committee.
- > Audits are allocated to the team via a quarterly audit plan. Auditors research the audit areas, review the previous report, file, risk assessment and run relevant reports to inform the planned audit.
- > Each audit is allocated a Senior Auditor to assist during the audit and to review the audit brief and audit programme. **(Quality Control)**
- > In consultation with the Senior Auditor, a pre-audit meeting will be held with the client contact to discuss the audit and to agree the scope and prepare the audit brief to be signed off by the client. **(Quality Control)**
- > The Auditor and Senior will review and update the audit programme as necessary. **(Quality Control)** and a start date start date will be agreed with the client.

Undertaking the Audit

- > Audit fieldwork will be completed as agreed with the client. Any issues uncovered will be highlighted during the completion of the work.
- > All findings will be documented in the working papers.
- > The auditor will produce a draft report summarising the outcome of the testing.
- > All audit work and the draft report will be reviewed by a Senior Auditor. Any queries that arise will be documented as review points to be completed by the Auditor. **(Quality Control)**
- > The audit report will include recommendations where necessary and an action plan to be completed by the client outlining what action will be taken, who will be responsible for completing the action and a target completion date.

Reporting the Outcome

- > All audit reports will be issued with an Assurance Level based on the number of recommendations made and risk classification of those recommendations.
- > Any uncertainty around the classification of a recommendation or the overall Assurance Level will be discussed with the Principal and/or Chief Auditor.
- > Reports that are due to be issued with a Moderate or Limited assurance level will be reviewed by the Principal and Chief Auditor. **(Quality Control)**.
- > Once all queries have been suitably addressed, the Auditor will arrange a closure meeting with the client to discuss the outcome of the review and to summarise the findings in the draft report.
- > The draft report and management action plan will be issued to the client with a target response date.
- > If requested by the client, the auditor and/or senior auditor may be asked to meet to discuss the response to the recommendations made in the draft report.
- > Once the management action plan has been completed, the final report will be issued.
- > If the final report is issued with a Moderate or Limited assurance level, a summary of the key issues identified during the review will be presented to the Governance and Audit Committee as part of the Internal Audit Quarterly Monitoring Report. Management from the relevant service will also be expected to attend the committee meeting to provide an update on the action taken since the audit report was issued.
- > All actions agreed in the management action plan must have target completion dates to inform our recommendation follow-up procedures.
- > A Quality Control Questionnaire (QCQ) accompanies the final report. Clients are asked to complete this quality assessment and provide feedback on the audit process. The results form part of our internal Performance Indicators **(Quality Control)**.

Track Recommendations

- > Reports with a High/Substantial Assurance Level – clients are asked to confirm recommendations have been completed in writing.
- > Moderate/Limited Assurance – a follow-up audit is arranged to confirm implementation.