

ISLE OF ANGLESEY COUNTY COUNCIL

COMMITTEE:	AUDIT COMMITTEE
DATE:	27 APRIL 2015
TITLE OF REPORT:	INTERNAL AUDIT PROTOCOL –
PURPOSE OF REPORT:	REVIEW OF REVISED AND UPDATED PROTOCOL
REPORT BY:	AUDIT MANAGER
ACTION:	FOR COMMITTEE INFORMATION AND COMMENT

1. INTRODUCTION

- 1.1 The Internal Audit Service has in place an Internal Audit Protocol agreed with senior management which sets out the various stages of Internal Audit engagements and the timescales for undertaking these. The Protocol has been reviewed and updated in line with current regulation and practices.
- 1.2 This Internal Audit Protocol document sets out an agreed methodology and timescales for the planning, performance and communication of results from Internal Audit reviews in line with the Public Sector Internal Audit Standards. The Protocol sets out what is required from both the Internal Audit Service and its clients in order to best achieve the set audit objectives.

2. REQUIRED ACTION

- 2.1 The Internal Audit Protocol is presented here for the information and comment of the Audit Committee.



**CYNGOR SIR
YNYS MÔN
ISLE OF ANGLESEY
COUNTY COUNCIL**

Title:	INTERNAL AUDIT PROTOCOL
Last Reviewed:	AUDIT COMMITTEE – 27 April 2015
Next Review Due:	AUDIT COMMITTEE – April 2017
Author:	AUDIT MANAGER

PROTOCOL FOR INTERNAL AUDIT

Introduction

The Relevant Internal Audit Standard Setters (RIASS) adopted a common set of Public Sector Internal Audit Standards (PSIAS) from 1 April 2013. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF). The Relevant Internal Audit Standard Setters for local government in the United Kingdom is the Chartered Institute of Public Finance and Accountancy (CIPFA). (PSIAS – Framework Overview)

Purpose of the Protocol

The Council has adopted the Public Sector Internal Audit Standards (PSIAS) and all Internal Audit activities must comply with these standards. The Public Sector Internal Audit Standards include, among many others, standards relating to the following;

- Engagement Planning (PSIAS 2200) which covers the areas of Engagement Objectives, Scope, Resources and Work Programmes (PSIAS 2210; 2220; 2230 & 2240).
- Performing the Engagement (PSIAS 2300) which covers Engagement Supervision (2340).
- Communicating Results (PSIAS 2400) which includes the Criteria for Communicating (2410) and the Dissemination of Results (2440).

This Internal Audit Protocol document sets out an agreed methodology and timescales for the planning, performance and communication of results from Internal Audit reviews in line with the PSIAS. The Protocol sets out what is required from both the Internal Audit Service and its clients in order to best achieve the set audit objectives.

Definition of Internal Audit

Internal Audit is defined within the Public Sector Internal Audit Standards as follows:

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.” (PSIAS – section 3)

Audit Objectives

The objective of all audits is to assist and support management in identifying strengths and weaknesses in systems and to improve the systems for governance, risk management and of internal control. In order to achieve this common goal there needs to be communication and co-operation between both parties throughout the process in order to ensure that the audit meets the needs of the client department and the organisation as a whole. The purpose of this protocol is to provide a model system for both Auditors and Clients to follow and to ensure input into the process by the Client Department. It is possible that circumstances may justify a departure from this model system.

This protocol only relates to planned audits identified in the audit programme and not to any special investigation, or audits which require the auditor to visit unannounced.

1. Audit Planning

- 1.1 The Public Sector Internal Audit Standards make the chief audit executive responsible for developing a risk-based plan. The chief audit executive takes into account the organisation’s risk management framework, including using risk appetite levels set by management for the different activities or parts of the organisation. If a framework does not exist, the chief audit executive uses his/her own judgment of risks after consideration of input from senior management and the Audit and Governance Committee. The chief audit executive must review and adjust the plan, as necessary, in response to changes in the organisation’s business, risks, operations, programs, systems, and controls. (PSIAS 2010 – Planning)
- 1.2 The audit planning process is carried out annually in January and February and is produced by carrying out a risk assessment of all the organisational areas. The relevant extract of the audit plan is agreed with each individual Service prior to each the start of each financial year. This process results in each senior manager being informed of each area, under their control, that the Internal Auditor intends to audit during the forthcoming year.

This planning process is a chance for discussion between Internal Audit and the Services to identify any areas of particular change or concern in the areas to be reviewed. The issues discussed will be fed into the assignment planning stage

for these reviews. The active involvement of the Council's senior management in this process is vital to ensure that reviews are designed to add the most value to each area.

The planning stage will also involve discussion on broad indications of dates for the undertaking of reviews in order to avoid peak times for the Services and to cause the least disruption to their work. Where possible Internal Audit will design the Audit Schedule around these broad dates. However, in order to fit in with the requirements of the External Auditor, or to ensure that any specific skills necessary to complete some reviews are available, agreed timings may require amendment following discussion with Services.

In order for any review to fully support management and to add value it is imperative that management and Internal Audit work together and that the Internal Auditor on site has access to the right people and the right information at the right time.

1.3 When the Auditor is in a position to commence a particular audit identified in the Audit Plan, the relevant senior manager will be notified by memorandum **at least 7 days prior to the proposed date of the scoping meeting**. The memorandum should give a brief description of the proposed terms of reference, although instances may arise where it is not possible for the Auditor to draw up a proposed terms of reference at this stage (e.g. a new system which has not been audited previously). If possible a proposed date for commencement should also be given.

1.4 As a first stage in carrying out the audit a scoping meeting will take place between the Auditor and the Head(s) of Service (or designated key audit contact) **at least 7 days prior to the issuing of the Audit Planning Sheet**. The purpose of this meeting is to discuss the areas which the Auditor has assessed as being of sufficient risk to require inclusion in the audit and also to consider the concerns and priorities of the client and to feed these areas into the planning process in order to agree a final terms of reference for the audit.

However it should be noted that in drawing up the terms of reference, the Auditor must maintain his / her independence and clients cannot insist that areas are removed from the terms of reference if the Auditor's assessment of risk identifies that the particular area should be included. In this respect Internal Audit will need to include areas that are required for External Audit and other stakeholders to take assurance from their work.

1.5 The scoping meeting will also identify the person who will act as the main contact during the audit. The nominated Contact Officer can be the senior manager or a manager within the Service responsible for the area under review.

1.6 This scoping meeting will also allow the Auditor and the client to identify useful sources of information that the Auditor can use during the review.

1.7 The final point to be agreed at the scoping meeting will be the timescale for the audit, i.e. when it will start, how long it is expected to take and when the closure meeting will take place. The timescale will depend on the type and complexity of the audit to be undertaken and it must be emphasised that the days specified will not be consecutive working days as the work will be undertaken in conjunction with other audit projects and work.

- 1.8 For audits of a corporate nature, which address authority wide issues, the initial memorandum will be e-mailed to the Chief Executive and it is for them to decide which senior manager will act as the lead on behalf of the Council. The Assignment Planning Sheet will be agreed with this lead senior manager.
- 1.9 The results of the scoping meeting will be entered into the Internal Audit working papers and will be issued to the client as an Audit Planning Sheet (Audit Brief) **within 7 days of the scoping meeting**. This document sets out the objectives of the review and the limitations to its scope. The start and anticipated end days of audit field work are also included. This document must be agreed with, and signed off by, the senior manager or nominated Contact Officer prior to the start of the field work.
- 1.10 The Audit Planning Sheet will contain details of the key information and data that will be required by the Auditor at the start of the review. This may include copies of relevant procedure notes, organisation charts, various system reports, copies of minutes of meetings etc. Adequate time should be allowed from the issue of the Audit Planning Sheet and the start of the Audit field work to allow management to produce and collate this information for the day of commencement of the field work.
- 1.11 Information provided by management should be provided electronically where possible as the Internal Audit Service will produce electronic audit files and working papers wherever possible.

2. Undertaking the Audit

- 2.1 The audit will then be undertaken with any queries and general feedback being directed through the Contact Officer.
- 2.2 If the initial findings of the audit identify significant areas of risk, problems or unexpected factors, then these will be referred back to the relevant senior manager and any additional work necessary will be discussed. If significant control weaknesses are identified which require immediate action then an **interim report** detailing these weaknesses and a course of action to mitigate or eliminate them will be issued by the Audit Manager.
- 2.3 The Auditor will complete audit tests and the work will be reviewed by the Audit Manager or a Senior Internal Auditor to ensure that all the work identified in the Assignment Planning Sheet has been carried out satisfactorily and that the standard of the audit is in accordance with the requirements of the Audit Manual and the Public Sector Internal Audit Standards.
- 2.4 The Auditor will keep the Contact Officer informed on the general progress of the review and in particular whether the Auditor is experiencing delays or is expecting the audit to be significantly delayed for any reason. Agreement can then be reached on a new date for the closure meeting.

3. Debrief Meetings

- 3.1 Unless indicated by the relevant senior manager, at the initial meeting, a debrief meeting will be held between the Auditor, the senior manager and any other officer nominated by the senior manager (normally the Contact Officer) **within 7 days of the completion of the Audit field work** to discuss the findings,

conclusions and recommendations. The senior manager need not attend the meeting if he / she wishes and can delegate the debrief process to the Contact Officer.

- 3.2 Debrief meetings are designed to provide feedback on the results of the audit and for management to review the work undertaken and to discuss with the Auditor any identified factual errors or misunderstandings in the work undertaken. Debrief meetings are also used to review the recommendations and to ensure that they are suited to the way in which individual Services and sections operate. The Auditor should ensure that they have the audit file with them including evidence to support their findings as appropriate. Debriefs should ensure that there are no surprises for management in the draft report and make it easier for management to respond when the draft is issued. An indication of the final RAG opinion for the report will also be provided at the debrief meeting.
- 3.3 If management believes that they can provide further information relating to issues raised at the debrief meeting then this information will be taken into account by Internal Audit before the production of the draft report. However, the additional information must be relevant to the issues raised and made available to Internal Audit to allow compliance with the timeframe set for the issuing of the draft report (i.e. within 14 days from the date of the debrief meeting).
- 3.4 At the end of the debrief meeting the management representatives senior manager and / or Contact Officer) present will be asked to sign the debrief sheet prepared by Internal Audit to the effect that the issues contained therein have been discussed at this meeting. The management representative is signing to confirm the issues discussed and no agreement to their accuracy and content is required at this point.
- 3.5 It may become apparent at the closure meeting that further field work is required by the Auditor in order to verify the points raised or to refer to further information identified by management. In such instances the Auditor will undertake the additional testing required and amend the review findings as necessary. The client will be given the opportunity to decide whether they wish to receive feedback on these extra points through a second debrief meeting or by means of the formal draft report.

4. Draft Reports

- 4.1 The Internal Audit Section will issue a draft report of the findings, conclusions and recommendations, to the individuals identified in the Assignment Planning Sheet **within 14 days of the initial debrief meeting**.
- 4.2 For those audits, identified as corporate audits, the debrief meeting will be between the Auditor and the lead senior manager. It is noted that this Officer may not be in a position to provide a response on all the points raised and may require consulting with other Services. This consultation process will be reflected in a longer timescale for responding to the draft report.

5. Providing Responses

- 5.1 It is expected that management responses including timescales and the nominated responsible employee for implementation be returned to the Audit

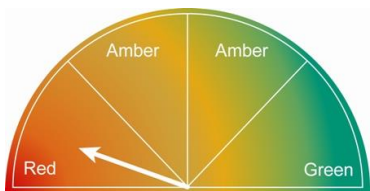
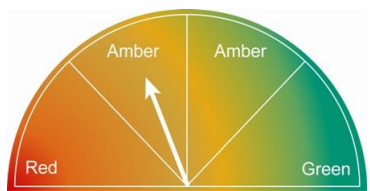
Section **within 14 days of the issue date on the draft report**. If it is not possible to achieve the deadline set, the relevant senior manager, or agreed Contact Officer should contact the Audit Manager to discuss the matter and to agree a revised deadline.

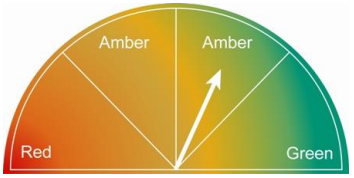
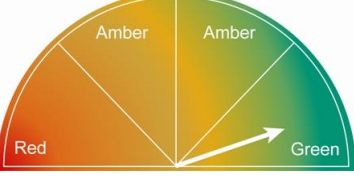
- 5.2 It is the intention of the Audit Manager to agree all reports issued and clients will be given every opportunity and support in order that a response is provided. In order for this process to work, it is important that those who will be responding to the draft report are present at the debrief meeting.
- 5.3 As the Auditor also has a responsibility to inform and provide assurance to the Council's S.151 Officer on the standard of internal controls operating within systems, a **copy of draft reports** of any audit given a 'Red Assurance' audit opinion under **Internal Audit's RAG methodology** will be sent to the S.151 Officer. If the findings of the audit indicate unlawful activities, or activities which may equate to maladministration, a copy of the report will also be sent to the Council's Monitoring Officer. In some cases it may be necessary to refer reports to other officers with specific responsibility for areas covered in the report.
- 5.4 Audit Reports should be treated as documents confidential to the service and whilst the report is in draft stage the Auditor will not release it to any other person apart from those identified as recipients of the draft report, unless access to another officer is agreed between the Auditor and the appropriate senior manager. However the S. 151 Officer or Monitoring Officer do have the right to receive copies of draft reports. In such cases they will also be provided with copies of any responses already received from Services.
- 5.5 Where a specific finding and / or recommendation relates to issues concerning the systems or internal controls operated by another Service/s then the background to, and a copy of, the specific finding and / or recommendation will be sent to that Service for a response. Such responses will then be included in the Final report. The confidentiality of audit reports must be respected by these Services.
- 5.6 Clients should also ensure that access to the report is limited to the recipients identified and to other officers whose input is required in order for the Service to provide a response. Draft reports are work in progress at this point and should not be circulated widely by management.
- 5.7 The client will be given every opportunity and assistance to provide a response to draft reports but if no response is forthcoming a final reminder copied to the relevant senior manager will be issued and non-responses will be reported to the Chief Executive and to the Audit and Governance Committee.
- 5.8 The Audit and Governance Committee has requested that a report be included in the Audit Manager's Progress Report of all draft reports that have not been responded to within three months of the issue of a draft report.

6. Issuing Final Reports

- 6.1 A **Final report will be issued within 7 days following receipt of all management responses** to draft reports. The Final report will be issued only to those identified on the Assignment Planning Sheet.

- 6.2 Although it is the intention of the Audit Manager to agree the contents of the final report with the client Service there may be instances where this is not possible. Where cases arise where the report cannot be agreed, the reasons why the client Service does not agree with the findings, conclusion or recommendations made will be shown in the report. Any disagreements will also be noted in the Management Action Plan where the Audit Manager will detail why he believes a significant and / or material risk remains if no management action is taken to mitigate or eliminate the weakness identified.
- 6.3 Final Reports are issued to the relevant senior management and / or the appropriate manager(s) identified at the outset of the audit within the Assignment Planning Sheet, and to the S.151 Officer. In addition a summary of all reports is included in the Audit Manager's progress report to the Audit Committee. The Executive Summary of all reports given a 'Red Assurance' opinion will also be included in progress reports. The progress report is a public document and therefore the Executive Summary may eventually come into the public domain.
- 6.4 Copies of all Internal Audit system reviews and Establishment reports (not referrals) are available to Audit and Governance Committee members on request to the Audit Manager. Internal Audit reports are provided for the sole use of the Member and not for further publication or re-issue.
- 6.5 Copies of Final Internal Audit reports may also be requested by the External Auditor in order that they can review the standard of work carried out. This evaluation will determine if the External Auditor takes assurance from the work of Internal Audit.
- 6.6 **Audit Opinions** – Internal Audit includes a RAG based audit opinion for risk based and system reviews within its final reports. The methodology behind the RAG opinions is provided below:

RAG Graphic	Opinion (RISK BASED)	Opinion (SYSTEMS BASED)
	<p>Taking account of the issues identified, the Board cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.</p> <p>Action needs to be taken to ensure this risk is managed.</p>	<p>Taking account of the issues identified, the Board cannot take assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied or effective.</p> <p>Action needs to be taken to ensure risks in this area are managed.</p>
	<p>Taking account of the issues identified, whilst the Board can take some assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective, action needs to be taken to ensure this risk is managed.</p>	<p>Taking account of the issues identified, whilst the Board can take some assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective, action needs to be taken to ensure risks in this area are managed.</p>

	<p>Taking account of the issues identified, the Board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p> <p>However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.</p>	<p>Taking account of the issues identified, the Board can take reasonable assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.</p> <p>However we have identified issues that, if not addressed, increase the likelihood of risk materialising in this area.</p>
	<p>Taking account of the issues identified, the Board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p>	<p>Taking account of the issues identified, the Board can take substantial assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.</p>

7. Quality Control

- 7.1 The Public Sector Internal Audit Standards require the Audit Manager to develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity. The quality assurance and improvement programme must be designed to enable an evaluation of the internal audit activity's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement. **(PSIAS standard 1300)**
- 7.2 In order to allow the standard of the service to be monitored and to identify improvements which can be made a quality questionnaire will be issued to the relevant senior manager with each Final report. The completion and return of this questionnaire should be **within 7 days of the issue of the Final report.**

8. Complaints

- 8.1 A complaints procedure is offered to clients in those circumstances where the client is of the view that the level of service provided in a specific case is below that which would be expected.
- 8.2 The complainant is initially expected to discuss the complaint informally with the Audit Manager to see if any issues of concern can be satisfactorily resolved without the need for formal steps.
- 8.3 Where it is not possible to resolve the matter informally, the complainant (or their line manager) should make a written complaint to the Audit Manager explaining the nature of the complaint and the client's expectation. Where the complaint is about the work of the Audit Manager the complaint shall be made to the Chief Executive.
- 8.4 Within a reasonable time, as communicated to the complainant, Audit Manager (or the Chief Executive) will consider the complaint and, as needs be, discuss the matter with the complainant, members of staff of the Service, or any other appropriate officer.

- 8.5 Within the appointed time the Audit Manager (or the Chief Executive) will respond to the complaint in writing. This response will explain any steps to be taken in response to the complaint or explain why no specific steps will be taken.
- 8.6 Where the complainant, or their line manager, is unhappy with the result of the complaint following step 8.5 above, the complainant, or their line manager, may make an appeal against that decision. The appeal shall be made in writing to the Chief Executive, setting out the reasons for appeal and steps 8.4 and 8.5 shall be followed by the Chief Executive in dealing with the appeal. The Chief Executive's decision on the appeal shall be final.

9. Audit and Governance Committee

- 9.1 The Audit and Governance Committee receives an Internal Audit Progress report at each of its meetings and an Annual report of the Audit Manager. This allows the Audit and Governance Committee to monitor the performance of Internal Audit against the Operational Plan during the year.
- 9.2 The Audit and Governance Committee has requested that all draft reports that do not receive management responses within three months of the issue of the latest draft be reported to them.
- 9.3 The Audit and Governance Committee also receives details of all Final Internal Audit reports issued that have received a 'Red Assurance' audit opinion.

10. Recommendation Tracking Process

- 10.1 The Internal Audit process needs to go beyond the issue of a Final Report and to provide assurance that the agreed recommendations are implemented within the timescales set out in the Final Report Action Plan. No enhancement of the internal control framework can be made or reductions in associated risks until recommendations are implemented in full.
- 10.2 In order to track agreed recommendations from previous Internal Audit reports Internal Audit will maintain a record of all agreed recommendations with implementation dates by Service. Each quarter relevant senior managers will be requested to provide a self assessment of the progress on implementation of agreed recommendations that have past their implementation date in the previous quarter.
- 10.3 The self assessed status of each agreed recommendation will be one of the following:
- 1 = Implemented
 - 2 = Being Implemented
 - 3 = Not Implemented – new implementation date stated;
 - 4 = Superseded
- 10.4 The results of the self assessment will be used by Internal Audit to determine an opinion on the progress made to date in implementing agreed recommendations corporately. Graphical data on implementation rates for individual Services will also be presented to senior management and to the Audit and Governance

Committee on a regular basis within the Audit Manager’s Internal Audit Progress Reports. This opinion will be based on the following methodology:

Progress in implementing recommendations	Overall number of recommendations implemented	Consideration of fundamental recommendations	Consideration of significant recommendations	Consideration of merits attention recommendations
Good	80% +	None outstanding	Those significant recommendations outstanding are in the process of being implemented	Those merits attention recommendations outstanding are in the process of being implemented
Reasonable	50 – 80%	Those fundamental recommendations outstanding are in the process of being implemented	Those significant recommendations outstanding are in the process of being implemented	Those merits attention recommendations are in the process of being implemented
Little	< 50%	Unsatisfactory progress has been made	Unsatisfactory progress has been made	Unsatisfactory progress has been made

10.5 On an annual basis Internal Audit will carry out a formal review of the Recommendation Tracking process. This review will be based on a representative corporate sample of recommendations that have been self assessed as implemented, being implemented or superseded during the period.

For each of the recommendations in this sample Internal Audit will visit the relevant department and seek suitable evidence to confirm the self assessed status. The result of this review will be reported to the Audit and Governance Committee with an overall opinion as to whether the Committee can, or cannot, take assurance from the self assessed reports presented during the preceding year.

ESTABLISHMENT REVIEWS

Establishment Audits involve the auditing of individual Council establishments (Schools, Elderly and Children’s Homes, Day Care Centres, Leisure Centres, Libraries, Museums etc.) These audits follow a standard audit programme developed for each establishment.

1. Preparation for the Audit

- 1.1 Prior to the start of each financial year, a copy of the relevant audit programme will be sent to the relevant senior manager in the Service. The senior manager should contact the Audit Manager to discuss any additions or amendments to the programme.
- 1.2 Prior to the commencement of each audit the senior Service manager and individual establishment manager will be contacted and informed that the audit is planned. Arrangements for carrying out the visit will be made with the individual establishment manager.

2. Carrying Out the Audit

- 2.1 Audit work will be carried out in the normal manner with the intention of minimising the time spent at the establishment.
- 2.2 At the end of the visit a debrief meeting will be held with the individual establishment manager to discuss the findings of the audit.

3. Agreeing Draft Reports and Providing a Response

- 3.1 Given the need for audit reports to follow the internal checking process within the Audit Section it is not possible for "draft" audit reports to be provided to the individual establishment manager during the visit, nor is it normally practical for Auditors to return to establishments to discuss the "draft" report (it would be costly, time consuming and increase the disruption for establishments.). Only in exceptional cases, where any additional work carried out following the visit or the review by the Audit Manager has resulted in the findings of the draft report being significantly different from those discussed at the closure meeting, will the Auditor return to the establishment to discuss the draft report. Therefore in the majority of cases establishment audits will follow the current process whereby a draft report is issued to the relevant senior Service manager or individual establishment manager.
- 3.2 The senior Service manager or individual establishment manager will be given 14 days in which to provide a response to the issues raised in the draft report.
- 3.3 The process for amending and agreeing reports is as for all audit reports.
- 3.4 Failures to respond will be dealt with in the same manner as all other reports i.e. the client will be given every opportunity and assistance to provide a response but if no response is forthcoming a final reminder copied to the relevant senior manager will be issued and non-responses will be reported to the Audit and Governance Committee.

4. Issuing Final Reports

- 4.1 The process for issuing final reports will be the same as for all other reports.

5. Quality Control

- 5.1 The procedures for quality control are the same as for all other reports.
-

SUMMARY OF INTERNAL AUDIT PROCESSES AND TIMESCALES

Ref	Process Description	When	Responsible Person	Reference in Protocol
1	Annual Audit Planning	February / March	Audit Manager / Relevant senior managers	1.1 to 1.2
2	Initial Notification Memorandum	At least 7 days prior to the proposed date of the scoping meeting.	Audit Manager / Senior Internal Auditors	1.3
3	Scoping Meeting	At least 7 days prior to the issuing of the Audit Planning Sheet.	Audit Manager / Relevant senior managers	1.4
4	Issue of Audit Planning Sheet	Within 7 days of the scoping meeting	Audit Manager / Senior Internal Auditors	1.9
5	Production and collation of information and data required by Auditor and specified in the Audit planning Sheet	Prior to start date for field work stated in Audit Planning Sheet.	Heads of Service / Nominated Contact Officer	1.10
6	Undertake audit and results reviewed within Internal Audit.	Within number of days specified in Audit Planning Sheet	Internal Auditor / Audit Manager / Senior Internal Auditor	2.3
7	Debrief Meeting	Within 7 days of the completion of the Audit field work	Audit Manager / Senior Internal Auditor / Auditor/ Relevant senior managers / Nominated Contact Officer	3.1 to 3.5
8	Issue of Draft Report	Within 14 days of the initial debrief meeting	Audit Manager / Senior Internal Auditors	4.1 to 4.2
9	Management Responses	Section within 14 days of the issue date on the draft report.	Heads of Service / Nominated Contact Officer	5.1
10	Issue of the Final Report	Within 7 days following receipt of all management responses.	Audit Manager / Senior Internal Auditor	6.1
11	Completion and return of Internal Audit Quality questionnaire	Within 7 days of the issue of the Final report.	Heads of Service / Nominated Contact Officer	7.2