

Annual Audit Plan (AAP)

Draft AAP

Dec/Jan

AAP, even when agreed, remains dynamic to be adjusted as risks vary, new issues arise etc

Consult Cabinet Mbrs, Dirs, AD's Heads of Service

Jan/Feb

Cabinet Mbrs, Directors & AD's agree the level of their personal involvement with individual audits

CLT Report

Feb/Mar

Following an election, consult Cabinet Mbrs (if changed) on level of involvement

AAP approved by Audit Committee

Annual Report tied into AGS

June

20xx/xx AAP

Quarterly Updates to Audit Cttee

*Jul/Aug
Oct/Nov
Feb/Mar*

Individual Routine Audits

Draft Scope

Commencement "memo"

Agreed Scope

2-4 weeks prior to Audit

Draft Scope sent to Cab Mbr if they have requested such involvement

Draft Scope Memo sent to Dirs, AD's and HoS

Meetings to Agree Scope / ToR

Audit undertaken

Findings Summary

Report & Agreed Action Plan

Report issued as appropriate to :
 - Director
 - AD
 - Service Manager
 - S151
 - CX (if appropriate)
 - Cabinet Member

Feedback throughout Audit

Feedback to Dirs AD's & HoS

Follow up on all audits

3-6 months after Report

All Reports Published

Cabinet / Audit Committee Mbrs advised of Reports about to be published

Weak and Limited Assurance Reports - Individually sent to Dirs

W/LA Reports considered @ CLT as required

Monthly publication 2nd week of month