

## Internal Audit Service

## Audit Process Summary

This information is for audit clients, and describes the various steps involved during the audit process.

Initial meeting	Auditor and audit supervisor meet with departmental contacts to agree the timing and scope of the audit, the objectives of the system being audited and the inherent risks to meeting those objectives (the risks without controls or processes in place to mitigate them).
Auditors identify risks and expected controls	Auditor and audit supervisor produce a list of expected controls for each risk that would mitigate the agreed risks.
Expected controls discussion	Auditor meets with the main departmental contact to discuss the expected controls and compare them to the actual processes in place within the service.
Auditors create testing programme	Based on the actual controls stated to be in place, the auditor and audit supervisor agree a programme of tests to confirm whether the key controls are complied with, focusing on higher risk areas.
Audit testing	The auditor carries out the testing programme with the audit client.
Audit feedback	The auditor and audit supervisor discuss the findings of the audit testing with the client, and may present a discussion draft report with potential recommendations for discussion.
Draft report issued	The auditor completes a draft audit report, approved by the audit supervisor and audit manager, incorporating a narrative summary and audit recommendations in an action plan. This is sent to the departmental contacts, group manager and service director.
Management responses	The audit client collates responses to the audit recommendations in the action plan. These responses are made by or on behalf of the service director or corporate director responsible for the service being audited.
Final report issued	The responses are incorporated by the auditor into the final version of the audit report, which is approved by the audit supervisor and audit manager. The report is then circulated to relevant parties including councillors and pertinent corporate directors.