

Internal Audit Process flow chart

Audit schedule for the year is agreed and released. Audits are diarised for the year. Scoping meetings held, important part of process.

Internal Audit field work undertaken, meeting held on first day to plan. Scope agreed and published as Terms of Engagement, double check this.

Draft report issued with level of assurance against the ToE objective.

A 2 week timescale to turn around comments / challenges on recommendations and agree actions.

Recommendations to be completed.

Final report
issued and
recommendations
issued and added to
MKinsight

If recommendations are not completed by the timescale given then an extension can be authorised by the Assurance Committee.

Follow up
Audit takes
place to check
recommendations
have been
implemented.