

Audit and Governance Committee
12 December 2014**10. PUBLISHING PLANNED INTERNAL AUDIT REPORTS****Recommendation****Process for
publishing Internal
Audit Reports**

1. **The Chief Financial Officer recommends that the proposed system for publishing Internal Audit reports be noted.**
2. Following a request from the Leader of the Council to the Chief Executive it was agreed that Internal Audit reports would be published. Prior to being published, it is intended that Internal Audit reports should be subject to the following stages:

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| a) Draft audit report issued to relevant manager and Head of Service. The report is populated at this stage with: <ul style="list-style-type: none">• Management response;• Responsibility and timescale;• Recommendation implemented (officer and date); |
| b) The relevant Head of Service approves individual reports. |
| c) Final report issued to relevant director for information. |
| d) Summary of finalised limited assurance audits to be issued to Strategic Leadership Team as required. This will present an opportunity to discuss audits where there are significant financial implications or potential reputational impact. |
| e) Consideration of whether a report would require redaction prior to being made public. The Head of Legal and Democratic Service's advice to be sought where appropriate. |
| f) Quarterly Internal Audit Progress reports will include details of those audit reports to be published following approval of the report. The Audit and Governance Committee will be able to request to review individual reports where required. |

Contact Points**County Council Contact Points**

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Specific Contact Points for this Report

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**Background
Papers**

In the opinion of the proper officer (in this case the Chief Financial Officer) there are no background papers relating to this report.