

	<b>STAGE</b>	<b>WHO</b>
<b>Plan</b>	Consideration of areas for audit plan	OMT/SMT/Chief Internal Auditor
	Co-ordination of audit activities across partner organisations	Chief Internal Auditor
	Audit scope agreed	SMT
	Audit Plan presented to Audit Performance and Risk Committee	Chief Internal Auditor
<b>Implementation</b>	Audit carried out	Service Manager / Internal Audit
	Findings discussed and recommendations agreed. Responsible officer/group identified.	Service Manager / Internal Audit
	Action plan and timescales agreed	
	Final report circulated*	Internal Audit
<b>Monitor</b>	Monitor progress (at appropriate level)	Service Manager / appropriate group
<b>Review</b>	Follow up reporting	Internal Audit / Service manager
	Exception reporting to Audit Performance & Risk committee for areas of concern or wider implications	Chief Internal Auditor

\* All agreed recommendations will be collated by corporate manager, to facilitate sharing of best practices and identification of areas that need to be addressed across the system.