

Internal Audit (IA) Tracker Process

Action Timeline

Triggers

Trackers will be updated in line with Corporate Governance Group meeting dates and Audit Committee meetings.

Stage 1: Internal Audit generates a Tracker for each Assistant Director and emails to them their relevant recommendations with a 10 day target for response, which will be monitored. These are recommendations that are overdue or will be overdue before the next Audit Committee.

Day 1: IA sends current tracker

Stage 2: Once in receipt of their Tracker, the Assistant Director collates updates from the relevant manager /responsible officer to formulate a update for each agreed action. Wording in the update should include specific progress in implementing the action.

Days 1-5: HoS seek updates for agreed actions

Still in Progress

Give an explanation of why an extension is needed, along with a revised date.

Completed

Give an explanation of why it is completed and what evidence is available to support this.

Stage 3: When their Tracker has been updated by each Assistant Director, it is to be sent back to IA via email. IA will request a meeting with the Assistant Director if email responses are overdue.

Day 8: HoS send through tracker updates to IA

Stage 4: Internal Audit will review the responses for overdue actions and:

Still in Progress

Accept or query the update, including the revised date.

Completed

Accept or query and may ask that evidence is provided, or a member of IA team validates completion.

Day 8-9: IA review overdue actions

Stage 5: IA will update the master tracker, with the updates provided and produce revised trackers within reporting timeframes for Corporate Governance Group and Audit Committee meetings, as required.

Days 8-9: IA inputs updates produces revised tracker

Follow Up audits

In addition, IA will complete a sample of formal Follow Up audits depending on the severity and risk profile of the original report.