

APPENDIX B



Process for the follow-up of Audit Actions

Within Internal Audit reports a number of actions may be agreed each with a responsible officer and implementation date. These are tracked within the audit system and will be followed-up and reported as below:-

These are for management information only and are not followed up. Low Medium High No response to Request for request for extension Followed up on a update Referred to Reported to periodic basis relevant DMT **Business Manager** checking progress of meeting for **Financial Services** implementation approval No response received Written confirmation Results collated and of approval or reported to SLT otherwise sent **Business Manager** through to Assurance **Financial Services** Lincolnshire to escalate to the relevant Director No response Previous extension No response received granted received Results reported to Referred to Referred to Audit **Audit and Accounts** Escalated to the **Director Resources** and Accounts Committee including **Audit and Accounts** and BM Financial Committee for any SLT responses. Committee Services to chase. approval. Managers may be required to attend. Sample of recommendations checked to evidence to ensure implemented.