

Agreed Actions Tracker Guidance

1. Introduction

Below are the roles and responsibilities for completing the Agreed Action Tracker spreadsheet and the supporting evidence requirements for completed actions.

2. Roles and Responsibilities

In order to ensure that all actions agreed by management in relation to findings raised by Internal Audit are completed, responsibilities are detailed below.

Role	Responsibilities	
Internal Audit	General	<ul style="list-style-type: none"> - Maintain a record of all findings and agreed actions arising from Internal Audit reviews (Named: Agreed Actions Tracker). - Compile a new Agreed Actions Tracker for each financial year (Control version). - After each Internal Audit final report has been issued, individual Auditors to add to the control version details of all findings and agreed actions.
	Follow-up	<ul style="list-style-type: none"> - Provide extracts for the Executive Team and CMT on a quarterly and ad hoc basis. Extracts to include all Priority 1, 2 and 3 findings that have not been completed. - Extracts to be a 'saved as' copy of the control version. - All columns, except Revised Target Completion Date, Current Position and Current Position Rating should be protected. - On an annual basis, review evidence to support agreed actions with a completed position rating. For Priority 1 and 2 only. - For priority 3 findings, Internal Audit only require management confirmation that the agreed action has been completed.
	Target Completion Date	<ul style="list-style-type: none"> - If the Target Completion Date is changed more than once, a comment in bold red should be annotated in the Agreed Action cell. - Where the Target Completion Date has been revised more than once this will be escalated to the relevant level of management and/or Audit Board.
Executive Directors and Heads of Service	General	<ul style="list-style-type: none"> - At the beginning of each quarter a spreadsheet will be issued by Internal Audit for each Service Area(s) detailing all Priority 1, 2 and 3 findings and agreed actions that have not been completed.
	Follow-up	<ul style="list-style-type: none"> - Obtain an update for each agreed action and complete the columns, Revised Target Completion Date (if applicable), Current Position and Current Position Rating. - A rationale is required for Revised Target Completion Dates. This should be annotated within the Current Position column. - Current Position comments should be brief and support the current position rating. - Where a Current Position Rating of Completed is allocated: <ul style="list-style-type: none"> - Priority 1 & 2: supporting evidence must be retained as this will be reviewed by Internal Audit. - Priority 3: Management confirmation. <p>See example, Appendix 1</p>

Agreed Actions Tracker Guidance**3. Reports to the Audit Board**

Updates on the status of agreed actions will be provided to the Audit Board as follows:

Priority 1	All agreed actions that have not been completed.
Priority 2	Agreed action that are within the following categories: <ul style="list-style-type: none">- Where savings can be realised.- Where the risk of not taking action may result in non-compliance with regulatory requirements.- Where the risk of not taking action may result in reputational damage.- Where the Target Completion Date has been revised more than once.
Priority 3	None.

Agreed Actions Tracker Guidance

Appendix 1. Example; completion of the Agreed Actions Tracker for Executive Directors and Heads of Service.

Service Area	Audit Name	Report Date	Finding	Risk	Agreed Action	Officer Responsible	Target Completion Date	Revised Target Completion Date	Current Position	Current Position Rating
Priority 1										
Area A	Audit T	Dec-08	<p><u>Awareness of rules and protocols</u></p> <p>Internal Audit is aware that users are not required to physically 'sign up' to the ... Policy. As this policy is fundamental and may result in dismissal if an individual fails to abide by the terms and conditions it is imperative that all users are familiar with the policy contents.</p>	Legal censure	<p>As part of the Government Code users will be required to sign to confirm that they have read and understand the rules and protocols relating to the ... Policy.</p> <p>In addition we are looking at alternative options.</p>	B Grove Head of Area A	Mar-09	N/A	<p>All users have now signed to confirm that they have read and understood the rule and protocols relating to the Policy.</p> <p>Copies of signed sheets are held by Manager of Area A.</p>	Completed
Priority 2										
Area B	Audit X	Jun-09	<p><u>Review of arrears information</u></p> <p>In discussion with management it has been ascertained that due to time and resource constraints information produced in relation to arrears has not been subject to management review.</p>	Loss of income.	<p>Analysis reports and other transaction codes will be run and used for monitoring purposes.</p>	C House Manager Area B	Sep-09	Nov-09	<p>Revised date due to key member of staff leaving the Councils employment.</p>	Not Started

Agreed Actions Tracker Guidance

Service Area	Audit Name	Report Date	Finding	Risk	Agreed Action	Officer Responsible	Target Completion Date	Revised Target Completion Date	Current Position	Current Position Rating
Priority 2										
Area C	Audit Y	Oct-08	<p><u>Training</u></p> <p>We found that key staff in Area B have not had any ... training.</p>	Council procedures and legislation may not be complied with.	<p>All staff will receive initial training with refresher training on an annual basis.</p> <p>Note: 31.12.08: Target date revised to Mar-09. 31.03.09: Target date revised to Jun-09.</p>	B Lane Manager of Area B	Jan-09	Jun-09	Training of 50% of staff completed Dec-08. Original revised target due to unavailability of external trainer. Alternative trainer contracted to complete training.	Ongoing
Priority 3										
Area D	Audit Z	Jun-09	<p><u>Roles and responsibilities</u></p> <p>Internal Audit has noted that the policy refers to the ... Officer. A search of the Council Directory has verified that the job title no longer exists.</p>	The potential for documents to be incorrectly addressed.	The policy will be updated with the correct job title.	A Fields Manager Area D	Jul-09	N/A	Policy has been updated accordingly.	Completed

Agreed Actions Tracker Guidance

Appendix 2. Example; Audit Board update.

Service Area	Audit Name	Report Date	Finding	Risk	Agreed Action	Target Completion Date	Revised Target Completion Date	Current Position	Current Position Rating
Priority 1									
Area E	Audit S	Jun-09	<p><u>Management Information</u></p> <p>In discussion with management Internal Audit has been informed that in relation to the Audit Commission's Use of Resources Key Line of Enquiry (KLOE) 8.6 there is currently a lack of detailed ... data. Furthermore, no regular MI relating to ... produced.</p>	Insufficient MI on which to make informed decisions.	<ul style="list-style-type: none"> - Following the collation of information, management to determine the nature of the detailed data and MI that is required to enable effective monitoring - Responsibility for producing such information is clearly defined. - A list of all expected information is maintained. This should include frequency of reports and who reports should be distributed to. 	Nov-09	N/A	Information is currently being collated.	Ongoing
Area F	Audit D	Apr-09	<p><u>Certificate review</u></p> <p>Review of annual certificates and discussion with management has confirmed that no evidence is held to support that checks have been carried out and identified anomalies have been investigated.</p>	Inadequate audit trail.	<p>Agreed.</p> <p>Records of review are maintained that detail:</p> <ul style="list-style-type: none"> - Certificate reference; - date of review; - name and role title of reviewer; - outcome of review; and - if applicable, action taken. 	Dec-09	N/A	Not started as review of annual certificates due to take place in December.	Not started

Agreed Actions Tracker Guidance

Service Area	Audit Name	Report Date	Finding	Risk	Agreed Action	Target Completion Date	Revised Target Completion Date	Current Position	Current Position Rating
Priority 2									
Area C	Audit Y	Oct-08	<u>Training</u> We found that key staff in Area B have not had any ... training.	Council procedures and legislation may not be complied with.	All staff will receive initial training with refresher training on an annual basis. Note: 31.12.08: Target date revised to Mar-09. 31.03.09: Target date revised to Jun-09.	Jan-09	Jun-09	Training of 50% of staff completed Dec-08. Original revised target due to unavailability of external trainer. Alternative trainer contracted to complete training.	Ongoing