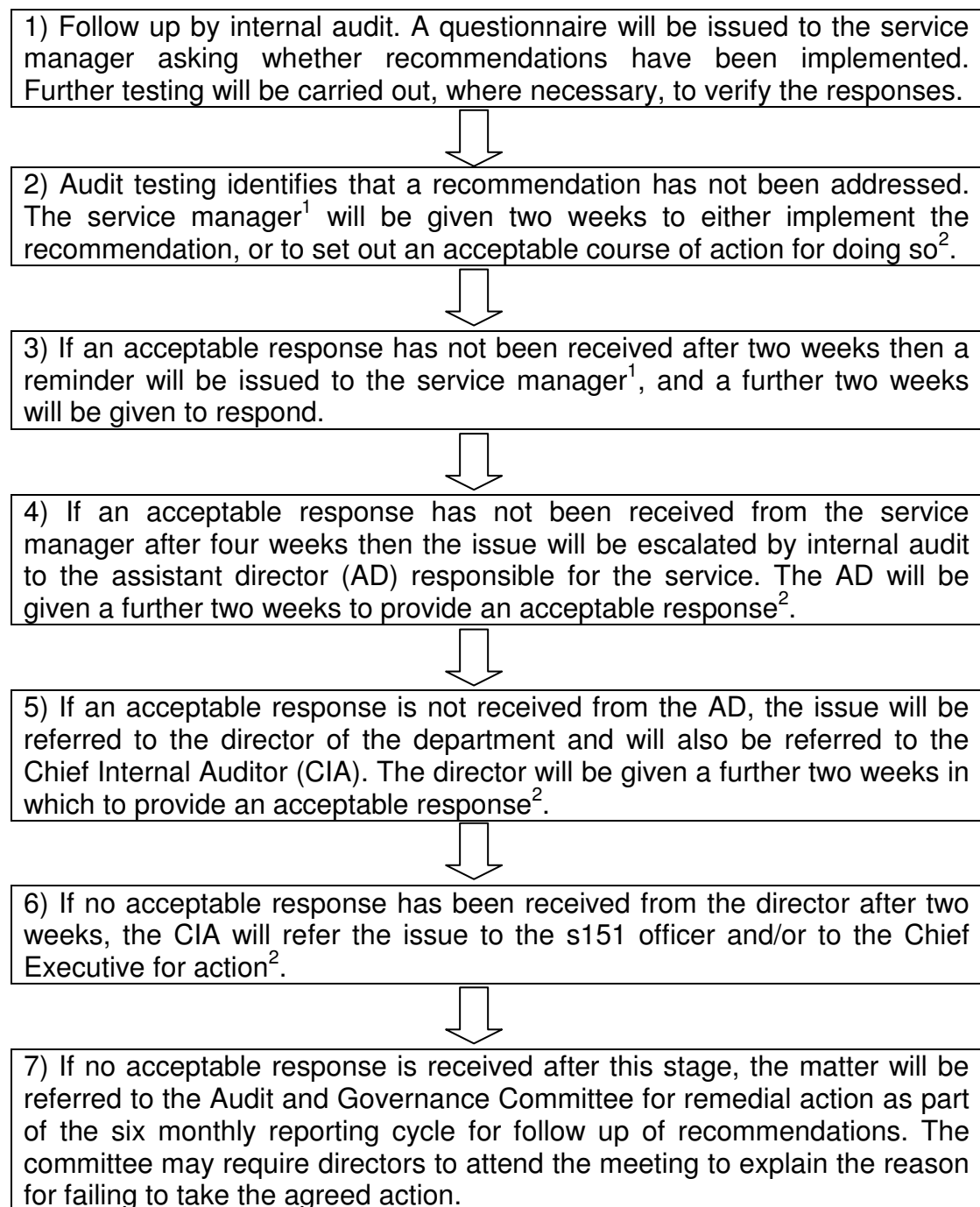


## Escalation Procedure for Unaddressed Internal Audit Recommendations



<sup>1</sup> Where an audit report has been issued directly to an assistant director, rather than a service manager, then the assistant director will be asked for a response in the first instance (stages 2 & 3). If escalation is necessary, this will be with the director (ie stage 4 is omitted).

<sup>2</sup> Where an acceptable course of action is agreed, and a revised implementation date is set, then further follow up will occur after that date. At that stage, if the agreed action has not been taken, then the issue will be immediately escalated to the next stage of the escalation procedure.