Internal Audit - Follow Up and Escalation Procedure

All actions which are due to have been implemented will be followed up by internal audit on a monthly basis. Where no suitable action has been taken by the service, the issue will be escalated in accordance with process set out in below.

A questionnaire will be issued to the responsible service manager asking whether the agreed actions have been implemented. An assessment of risk will be made to establish whether further testing is needed to ensure the action is mitigating the risk identified.



If no response has been received after two weeks then a reminder will be issued to the responsible service manager, followed by further attempts at contact as necessary.



If the response received does not provide suitable assurance that the identified risk is being managed then attempts will be made to agree a revised course of action and implementation date.





If no satisfactory response is received then the issue may be escalated to the Assistant Director or Director, and reported to the Officer Governance Group, depending on the agreed action and level of risk¹.



If still no satisfactory response is received then the matter may be reported to the Audit and Governance Committee¹.

¹The decision on whether to escalate an issue will be taken by the Head of Internal Audit.