

NHS TAYSIDE INTERNAL AUDIT REPORTING PROTOCOL

1. At least one month before the audit start date, the Director for the area under review will be contacted to ascertain whether they are the appropriate responsible director for the review being undertaken and whether they or a nominated operational manager within the directorate (the Responding Officer) will review the Assignment Plan and clear the draft report. Areas of concern and key risks relevant to the audit will be discussed at this stage.
2. The audit assignment plan will then be agreed with the Responsible Director/ Responding Officer prior to the commencement of the audit. At the end of the audit, findings are discussed with staff including the Responding Officer.
3. Following Regional Audit Manager and/or Chief Internal Auditor review, a draft report is issued to the officer nominated to clear the draft report i.e. the Responsible Director or Responding Officer identified at step 1. Within 2 weeks of the end of fieldwork.
4. Following discussions with the Responding Officer/Responsible Director, management responses are recorded and line management responsibilities determined together with a timeframe for action.. It is the responsibility of the Responding Officer/Responsible Director to ensure that the response reflects the official position of the Directorate. The formal response of the Responding Officer/Responsible Director to the Internal Audit report must be within two weeks of its issue.
5. Within one week of the Directorate response the draft report is then issued to the Director of Finance for clearance.
6. Within one week the final report is issued by Internal Audit to the Responding Officer and Responsible Director, , Director of Finance, Chief Executive, Risk Manager and External Audit.
7. Audit and Risk Committee members receive summaries of all Internal Audit reports with the Internal Audit progress report for the next Audit and Risk Committee. Full reports are available on the Audit and Risk Committee members library on Staffnet and reports for all audits graded no assurance or limited assurance will be presented in full to the Audit and Risk Committee. Key reports addressing strategic risks to the organisation may be presented in full, with the agreement of the Director of Finance, or at the request of members.
8. All relevant internal audit reports will be provided to the Standing Committee Support Officer for inclusion on Standing Committee agendas.

Dispute resolution

9. In the event of a failure to receive a response from the Responding Officer within the required timescale of two weeks, or to reach agreement on a fundamental recommendation, the matter will be referred initially to the Responsible Director and notified to the Director of Finance for resolution within three weeks.
10. In the event of a failure to receive a response from the Responsible Director within the required timescale, or to reach agreement on a fundamental recommendation, the matter will be officially referred to the Director of Finance for resolution within a fortnight, after which if no agreement can be reached, the report will be referred to the

Accountable Officer.

11. The reasons for all significant delays (8 weeks from date draft report issued) without reasonable justification will be reported to the Audit and Risk Committee, within the Internal Audit Progress Report.

Assignment Milestone	Stage	Processes involved	Responsibilities	Response Time
	Annual Audit Plan agreed	Formulated from Strategic Audit Plan for agreement by Audit and Risk Committee	Regional Audit Manager/Chief Internal Auditor with Executive Directors and Audit and Risk Committee.	
1	Planning Started	Identification and consideration of risks.	Principal Auditor and Regional Audit Manager	
2	Assignment Plan agreed	Terms of reference for the assignment agreed.	Regional Audit Manager Responding Officer/Responsible Director	Issued 2 weeks before commencement of audit
3	Fieldwork commenced	Audit team conduct audit assignment in accordance with assignment plan.	Principal Auditor with co-operation of NHS Tayside staff	
4	Fieldwork completed	Audit findings evaluated and draft report prepared for review	Principal Auditor in discussion with NHS Tayside staff for review	
5	Draft report issued to Directorate	Audit report issued to Directorate in draft for review and consideration of action plans	Regional Audit Manager with Principal Auditor to Responding Officer/Responsible Director	Within 2 weeks of fieldwork end
6	Directorate response	Formal response required from Directorate to include completed time bound action plan matrix	Responding Officer with agreement of Responsible Director	Within 2 weeks of draft report release
7	Report issued to Director of Finance	Audit report reviewed for clearance from corporate financial perspective	Regional Audit Manager Director of Finance	Within 1 week of Directorate response Within 1 week of receiving report
8	Final Report released	Report issued in full to relevant NHS Tayside officers and External Auditor. Executive	Regional Audit Manager to recipients shown in Para 8 above	Within 1 week of Responsible Director clearance

		summary to Audit and Risk Committee members		
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