



# AUDIT TRACKER

## USER GUIDANCE NOTES

## 1. Introduction

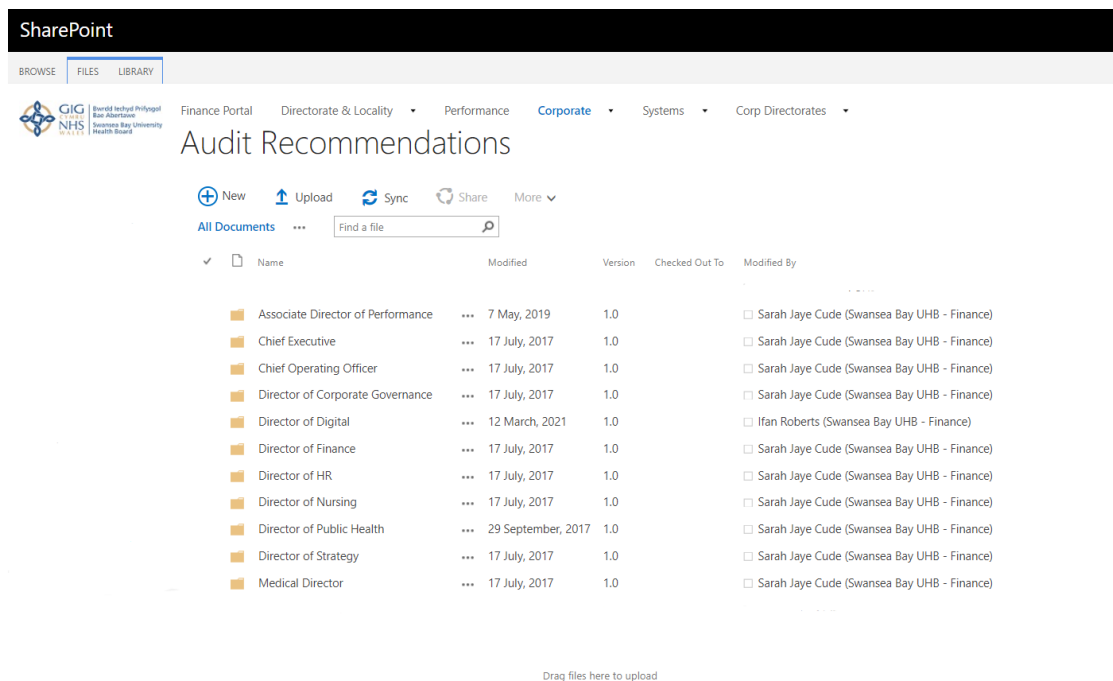
- 1.1 The purpose of this guidance document is to provide instruction and assistance to all users on how to review and update progress against actions agreed as a result of recommendations made in NWSSP Audit & Assurance and Audit Wales reports.
- 1.2 The ability to monitor, record and report on progress in implementing agreed action following audit recommendations is a key part of the Health Board's overall risk management, control and assurance process. The Audit Tracker has been devised and implemented in order to facilitate this.
- 1.3 The Audit Tracker is in an Excel spreadsheet format, and is available via the Finance Portal through SharePoint.
- 1.4 The content of action plans produced as part of each Final audit report are entered onto the Tracker. These are then made available for executives and managers to access and update throughout the year, recording the progress being made in implementing the action which has been agreed. The regular and continuous review and update of the Audit Tracker should be embedded as part of the day-to-day risk management and control process.
- 1.5 Should users have any queries or encounter difficulties when updating the Audit Tracker, please contact Len Cozens (Head of Compliance) in the first instance.

## 2. Accessing the Audit Tracker

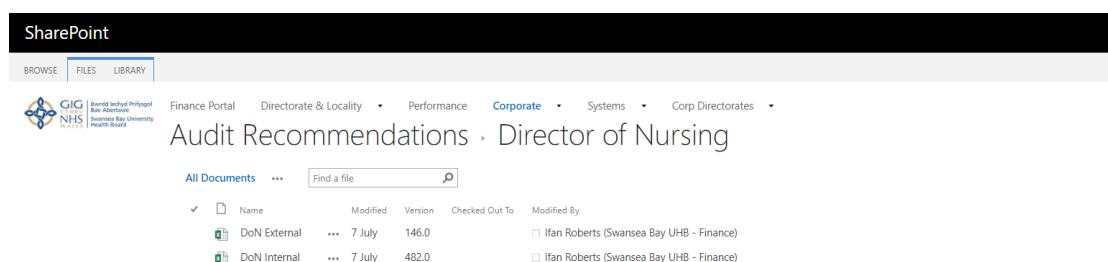
- 2.1 When using the Tracker for the first time, you must email Len Cozens (Head of Compliance) specifying which Executive Director folder you require access to. You must copy that Executive Director into your email request. **Failure to do so will result in your request being declined.**
- 2.2 You will then receive the link to the Audit Tracker via return email. For ease, it is recommended that you save this link as one of your 'Favourites'.
- 2.3 When you access the Tracker, you will only be able to see the folder which relates to your access request (e.g. Director of Nursing). Should it become necessary for you to have access to additional folders, step **2.1** above will need to be repeated for each additional Executive Director, and the necessary access amendments will be made.

### 3. Updating the Audit Tracker

- 3.1 Having clicked on the link referred to above, you should then see a screen similar to the one below, but only containing the folder (or folders) relating to the Executive Director(s) specified in your access requests.



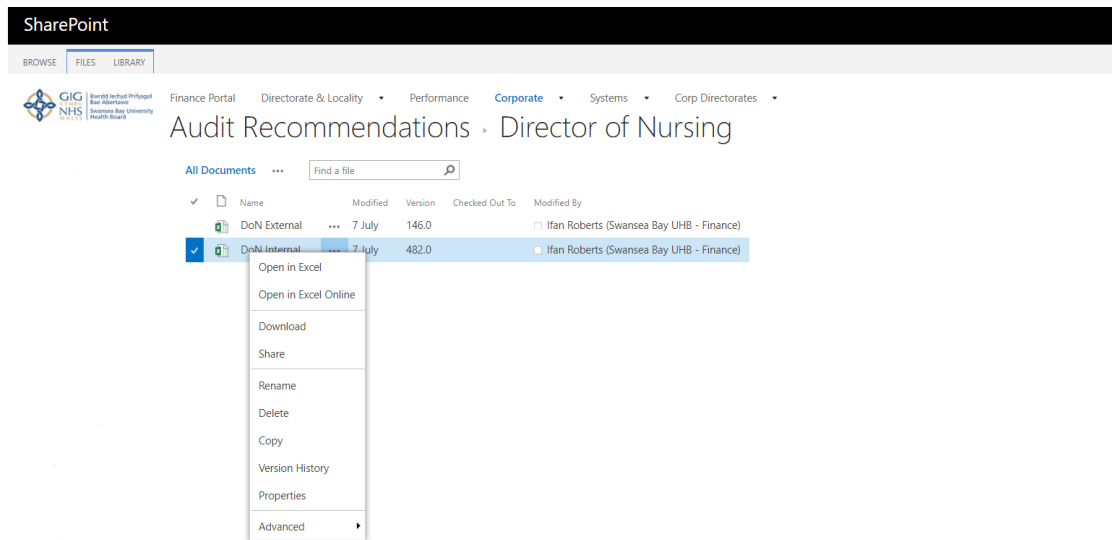
- 3.2 If you are able to see folders which you have not requested and do not require access to, please contact Len Cozens (Head of Compliance) who will arrange for the necessary amendments to be made.
- 3.3 Having clicked on the relevant Executive Director's title, you will then be taken to a screen similar to the following:



- 3.4 You should then select the relevant spreadsheet, depending on whether the actions you wish to update relate to audits undertaken by NWSSP Audit & Assurance (Internal) or Audit Wales (External). This should be done using the **right-hand mouse button**.

**DO NOT USE THE LEFT-HAND MOUSE BUTTON AT THIS POINT. DOING SO WILL OPEN THE SPREADSHEET IN EXCEL ONLINE, AND ANY UPDATES ENTERED WILL NOT BE UPLOADED TO THE AUDIT TRACKER.**

- 3.5 Having selected the relevant spreadsheet using the **right-hand mouse button**, the following prompt will appear.



- 3.6 You should then select the top option 'Open in Excel' using the **left-hand mouse button** in the normal way.

**DO NOT SELECT 'OPEN IN EXCEL ONLINE'. DOING SO WILL RESULT IN ANY UPDATES ENTERED NOT BEING UPLOADED TO THE AUDIT TRACKER.**

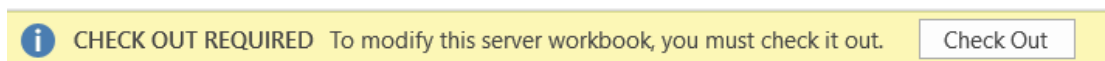
- 3.7 You will now be required to 'Check Out' the spreadsheet in order to update it. Checking out the spreadsheet is an important part of the process, as it prevents more than one user from making updates to the same spreadsheet at the same time, which could result in errors or omissions. **Also, any updates made to a spreadsheet which has not been checked out cannot be saved to the Tracker.**
- 3.8 The process for 'Check Out' can work in one of two ways, depending how your laptop is set up. You may be presented with a further pop-up prompt (as below) prior to the spreadsheet opening, in which case you simply click on the blue OK button and you will be taken to the relevant spreadsheet.

**sbushare.cymru.nhs.uk says**

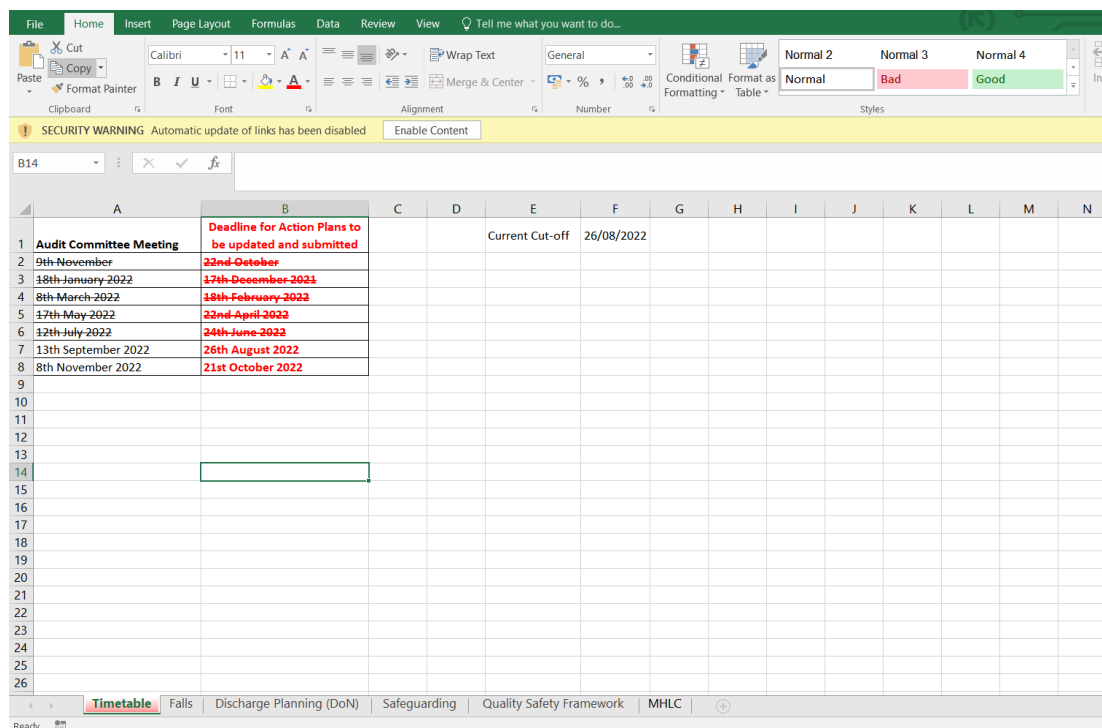
You must check out this item before making changes. Do you want to check out this item now?



- 3.9 Alternatively, you may be taken directly to the spreadsheet and offered the option to 'Check Out' there. If this is the case, the following prompt will appear at the top of the spreadsheet, and you should click the 'Check Out' box. The prompt will then disappear.



- 3.10 Having 'Checked Out' the relevant spreadsheet, you will be presented with a screen similar to the following:



	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Audit Committee Meeting	Deadline for Action Plans to be updated and submitted			Current Cut-off	26/08/2022								
2	9th November	22nd October												
3	18th January 2022	17th December 2021												
4	8th March 2022	18th February 2022												
5	17th May 2022	22nd April 2022												
6	12th July 2022	24th June 2022												
7	13th September 2022	26th August 2022												
8	8th November 2022	21st October 2022												
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**DO NOT CLICK ON THE 'ENABLE CONTENT' BOX, AS THIS CAN CAUSE THE SYSTEM TO GENERATE UNNECESSARY LOGIN AND PASSWORD PROMPTS.**

- 3.11 The first tab on each spreadsheet is the 'Timetable', and is shaded red (see above). This sets out the dates for each Audit Committee meeting during the calendar year (in black), and the deadline by which all updates must be entered in order to be included in the report for that meeting (in red). All cells on this tab are protected, and you will not be able to amend or update them in any way.
- 3.12 Each of the remaining tabs on this view represent an audit report where there are outstanding actions which require review/update. There will be a separate tab for each report, and you simply click on the tab/report which you wish to update. A sample/template of the page you will see has been attached to this SOP as **Appendix 1**, together with brief explanatory narrative regarding the content of the key fields. You should refer to **Appendix 1** while reading the remainder of this guide.

- 3.13 The first 4 rows of each tab (shaded grey) provide the following:
- Basic information on the report, including its title, reference number, date of issue and the assurance opinion given
  - A hyperlink to a copy of the report itself
  - A summary of the status of the agreed actions
- 3.14 These cells are for information only, and are protected. You will not be able to amend them in any way. The actions status summary will automatically update as actions become completed or overdue.
- 3.15 The remainder of the spreadsheet is given over to:
- The report findings and recommendations (including their priority status)
  - The action management has agreed to take in order to address the issues highlighted, including the deadline date
  - Progress made with the implementation of that agreed action
- There will be a separate row for each agreed action.
- 3.16 As with the rest of the spreadsheet, the vast majority of the cells in this area are also protected. The only areas available to you for update are the following (you will find these are **bold and underlined** in the Appendix):
- **Completed Date (Column I)**  
This should only be completed once all agreed action has been taken in full, and the finding highlighted in the audit report has been addressed. Dates must be entered in the standard format **DD/MM/YYYY**.
  - **Comments (Column L)**  
This column should be used to provide narrative on the progress which has been made since the last update. Entries need to be **clear and concise**, and **focussed** on progress made against the agreed action. They should be **dated**, and carry the **name or initials** of the person who has entered the update.
- 3.17 Updates should be entered into the spreadsheet on the SharePoint excel file. Copies of the spreadsheet should not be saved to local files or desktops for update, as this will result in corrupting formulas within the spreadsheets which are essential to the report production process.

#### 4. Deadline Extensions

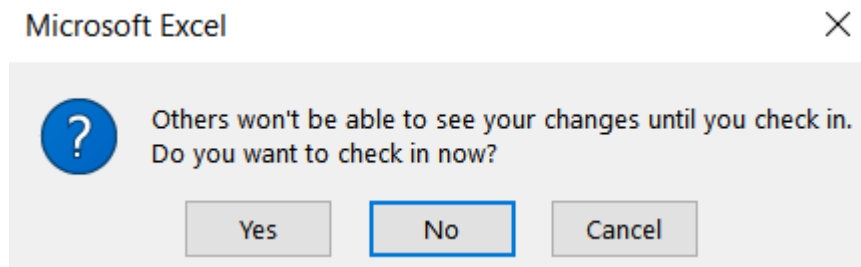
- 4.1 Wherever possible, all actions should be implemented within the deadlines agreed at the time that the audit report was finalised. It is therefore important to ensure that when agreeing these deadlines as part of the report closure process, they are realistic and achievable.
- 4.2 It is acknowledged that in certain circumstances, factors beyond the control of the responsible officer(s) may mean that the originally agreed deadline for an action cannot be achieved, and a revised target implementation date is required.
- 4.3 Where this becomes necessary, the reason for the failure to achieve the original deadline must be **clearly and concisely** set out as part of the update in Column L, together with the proposed revised deadline date. Where this is not the case, the deadline extension will not be accepted, and the action will continue to be reported as overdue.
- 4.4 All actions with revised deadlines will be reported to the Audit Committee, and Executive Leads may be asked to attend in order to provide further detail and/or assurance regarding the need for the extension and the achievability of the revised date.

#### 5. Completed Actions

- 5.1 The final date on which all elements of an agreed action are completed should be recorded in Column I. This will then automatically set the status recorded in Columns J and K to 'Complete', and update the Status Summary box at the top of the page.
- 5.2 It will not be sufficient to simply enter the completion date in Column I. **Clear and concise** narrative summarising the action taken must be entered in Column L, to include the date and name or initials of the person making the entry. Failure to do so will result in the closure being rejected.
- 5.3 Where documentary evidence exists to support to completion of the action (e.g. copies of new or revised policies, and meeting minutes evidencing their approval/ratification), these should be embedded in Column L along with the comments

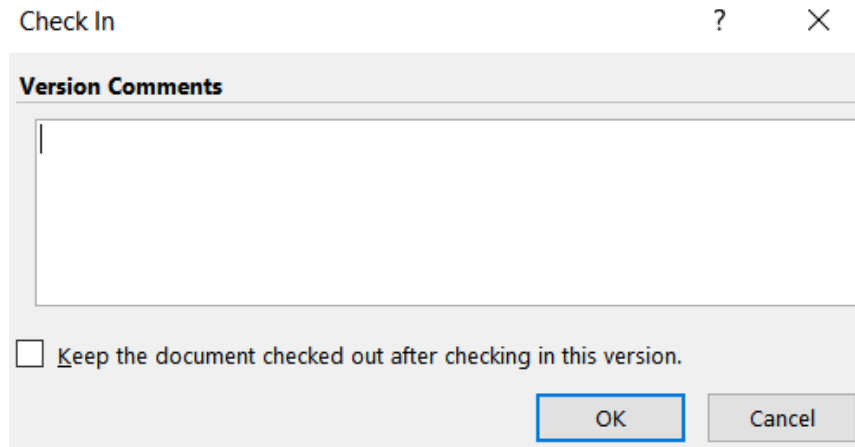
## 6. SAVE AND CHECK IN

- 6.1 Once you have completed updating all of the tabs on a spreadsheet, you should then save it in the normal way using the icon in the top left corner of the screen.
- 6.2 When you then attempt to close the spreadsheet, the following prompt will appear:



It is important that you click 'Yes' at this point. If you do not, the spreadsheet will remain 'locked' and other users will not be able to access it and add their updates.

- 6.3 Having checked the spreadsheet back in, you should then see the following prompt



- 6.4 This confirms that the check in process has been successful. There is no need to enter anything further at this stage. Just click on 'OK' and the spreadsheet will automatically close.
- 6.5 Once you have finished updating all of the spreadsheets and tabs on the Tracker which require your attention, the SharePoint site can be closed.



## **7. Reporting**

- 7.1 The primary forum to receive reports on the output from the Audit Tracker is the Audit Committee. Reports are produced for each meeting.
- 7.2 In order to facilitate this, the Audit Tracker will be 'frozen' on the dates highlighted in red on the 'Timetable' tab of each spreadsheet, and no further input will be possible. Under normal circumstances, the Tracker will be unavailable for 3-5 working days during this process.
- 7.3 The reports produced during this time will be presented to the Audit Committee, and used to review performance in respect of the implementation of agreed actions. Typically they will include detail on:
  - Overdue actions when measured against originally agreed deadline dates
  - Overdue actions when measured against extended/revised deadline dates
  - Actions closed since the last report to the Committee
- 7.4 This list is not exhaustive, and further reports can/will be produced as required. As part of the above, all updates/comments entered onto the Tracker are also made available to the Committee for their review.
- 7.5 Where performance concerns are highlighted, or where further assurance is required, the responsible Executive Lead will be asked to attend the Audit Committee in order to provide a more detailed update.
- 7.6 Output from the Audit Tracker will also be periodically presented to meetings of the Management Board.

Example of an Audit Tracker Tab

Audit Source: Internal Audit		Audit Year: 2022/23		Hyperlink to report will go here	STATUS SUMMARY			High			Medium			Low			
Report Ref: SBU-2223-001		Title: Quality and Control			Completed			3			2			1			
Report Issued: 01/04/2022		Overall Assurance Opinion: Reasonable			In Progress			1			3			1			
Lead Executive: Director of Nursing		Version: Final V1.0			Overdue			0			2			1			
Key Finding Ref	Findings	Impact (Internal Audit)	Recommendation	Priority	Management Response	Responsible Officer	Deadline	Completed Date	Status at Report Date	Status as at 21/07/22	Comments						
This cross-references to the recommendation contained within the report	A summary of the issue or weakness identified during the audit	The potential risk resulting from the identified issue or weakness	The action recommended to address the identified issue or weakness	Signifies the level of risk exposure, and the priority with which agreed action should be taken (Red/Amber/Green rating)	The action which management have agreed to take in response to the recommendation, in order to address the issue highlighted	Who is responsible for completing the action	The date by which it has been agreed that action will be completed	Confirmation of the actual date on which the agreed action was completed	Summarises progress with the action as at the date on which the Tracker will next be 'frozen' for reporting (Complete/In Progress/Overdue)	Summarises progress with the action as at today's date (Complete/In Progress/Overdue)	Updates on progress entered by users. These should be clear and concise, dated, and carry the name or initials of the person who has entered the update.  Any evidence capable of supporting the closure of an action should also be embedded in this column.						

**N.B.** Users will only be able to update the columns relating to ‘Completed Date’ and ‘Comments’ (**bold and underlined** in the above). All other cells are protected.