

GOVERNANCE RISK AND COMPLIANCE (GRC) SYSTEM

Title	How to update an Internal Audit action
Version	1.0
Module	Actions
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Software Version	11.4
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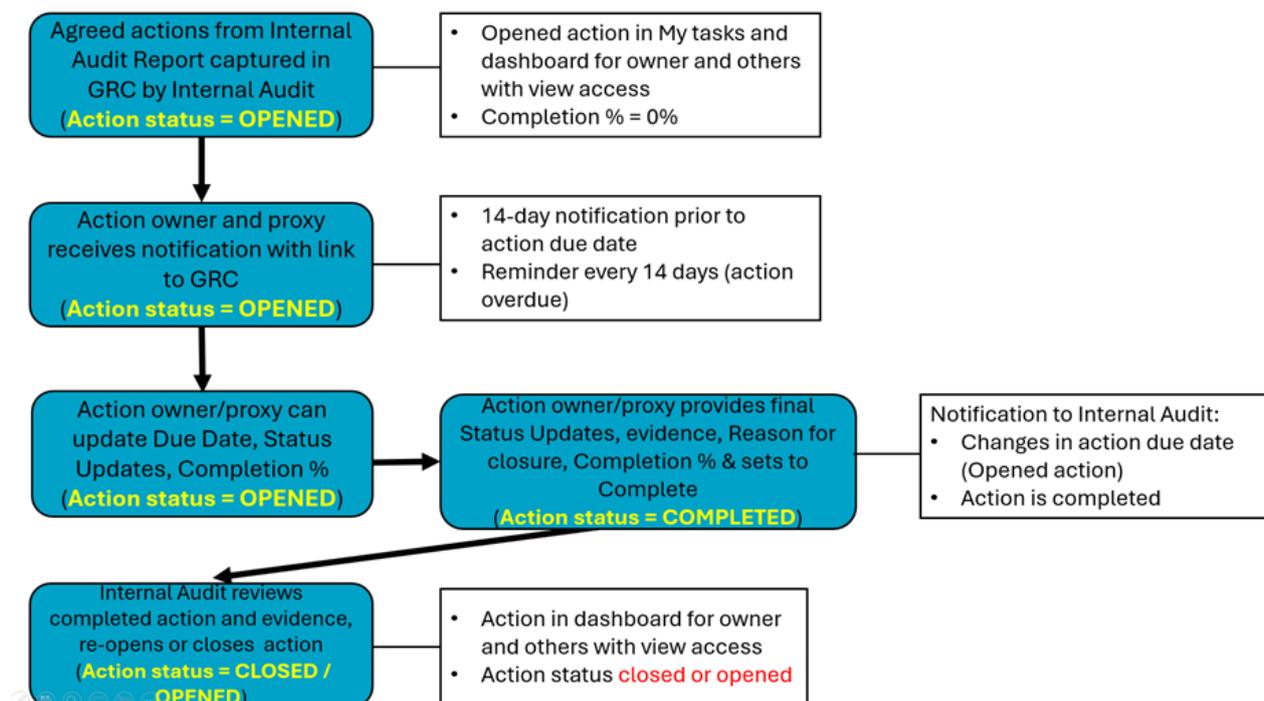
GRC System overview

The Governance, Risk and Compliance (GRC) System is a significant step in enhancing our risk management capability across the University. The system will result in an improved approach to how we do risk management at UQ by providing improved visibility, accessibility, reporting capability and a consistent approach to internal audit, risk, compliance, and insurance across the University.

[Introductory video](#)

Context

Actions provides a register for all actions from all GRC modules (e.g. Audit, Risk, Compliance and Insurance). All actions are grouped and located in the Actions register. Upon completion of an audit, Internal Audit will create actions in the Actions register and assign them to Action Owners (as agreed in the Internal Audit Report). The system allows Action Owners to provide status updates at any point in time and it will also send email notifications to the Action Owners and Action Proxies. The following diagram summarises the process workflow of action statuses and notifications in the system:





Roles in the Internal Audit Actions module

An **Action Owner** is the person responsible for implementing an action that is assigned to them in the system and responsible for providing ongoing status updates for actions and providing evidence to close out actions.

An **Action Proxy** is the person that has the authority to respond to actions and make status updates, and provide information, on behalf of the Action Owner. Action Proxies do not take on the responsibility, they assist. The Action Proxy role for Internal Audit actions is only available for USET members.

Reporting Co-ordinator is the person responsible for assisting the responsible owner with oversight and monitoring of open actions for the portfolio or function as a whole. Available for USET members, functional owners and members of senior management in addition to existing access of these members to their portfolio and function reporting and dashboards.

NOTE: Only Action Owners or Action Proxies will have permission to update information in the GRC system.

How to manage an Internal Audit action

Actions Owners or Proxies of **Internal Audit actions** can provide status updates to their assigned action/s, or complete them, following the steps below.

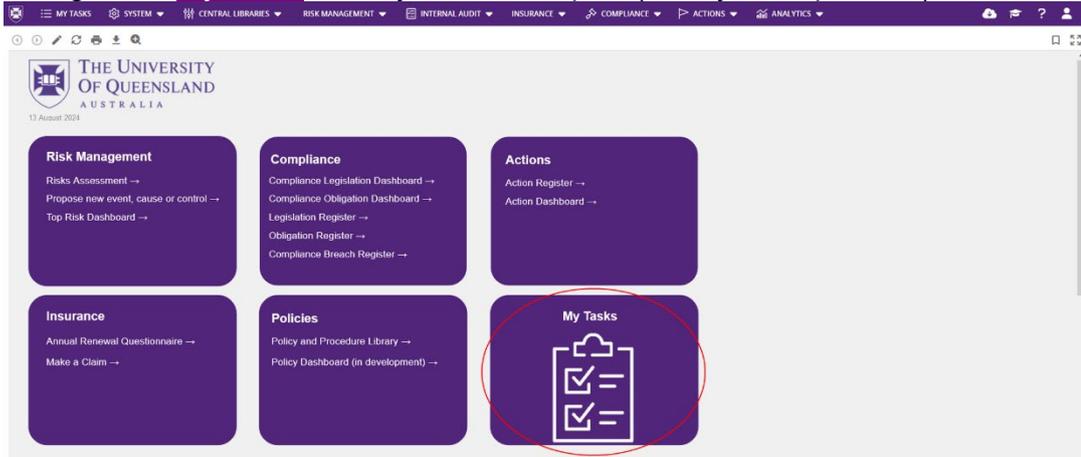
Steps

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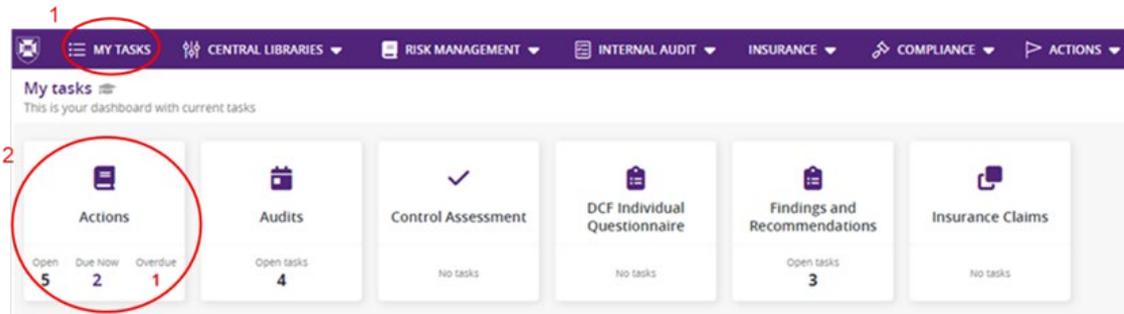
1. Log in and find the Actions register

- (a) Sign in at [GRC](#) via UQ Authenticate.

(b) Navigate to **My tasks** tile in your launch pad (or in your top menu).

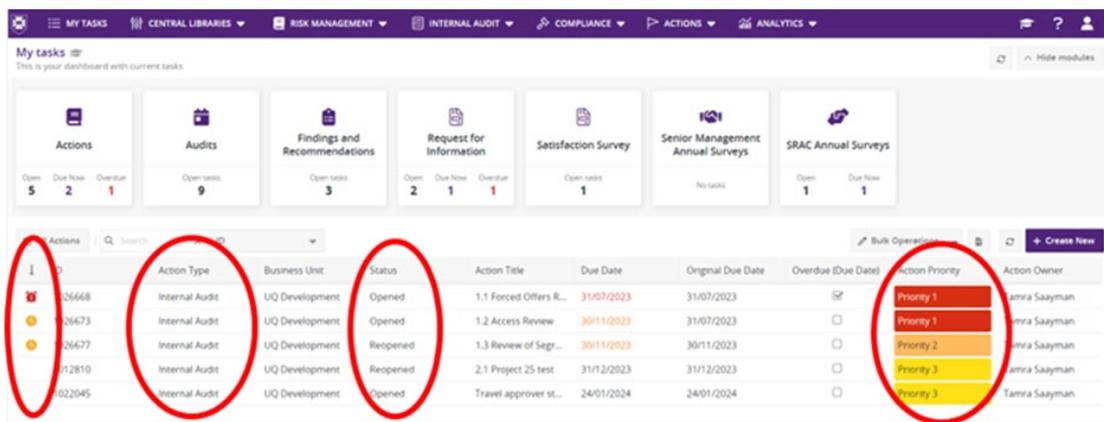


(c) Go to the 'Actions' tile and click on it to view your list of actions.



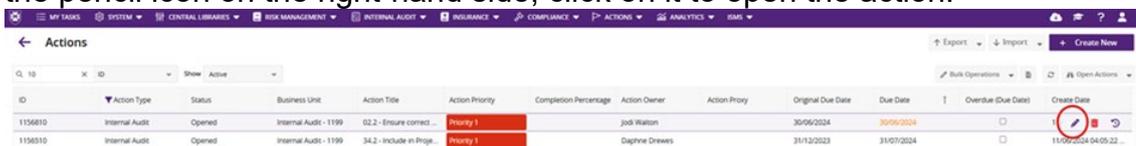
2. Accessing an action

(a) Filter to 'Internal Audit actions' using the filter on the column (i.e. Action Type = Internal Audit).



(b) Locate from your list of actions the relevant action to update.

(c) Double click on an entry or line on the list, or hover over one entry and you'll see the pencil icon on the right-hand side, click on it to open the action.



NOTE: Priority rating given by the Internal Audit team is explained in the Appendix and comes directly from the Internal Audit report.

(d) If your action is still in progress, go to step 3 but if your action is ready for completion, go to step 4.

3. Updating action in progress

(a) Updating actions that are still in progress (i.e. not yet completed) involves updating/reviewing 3 fields in the Action form, i.e. (1) Status updates, (2) Due date and (3) Completion Percentage – see the following steps.

1. Status updates:

Find the 'Status Updates' box, below the "Actions - Details" section, and input your latest update for the action. You can see any previous updates provided shown below this field.

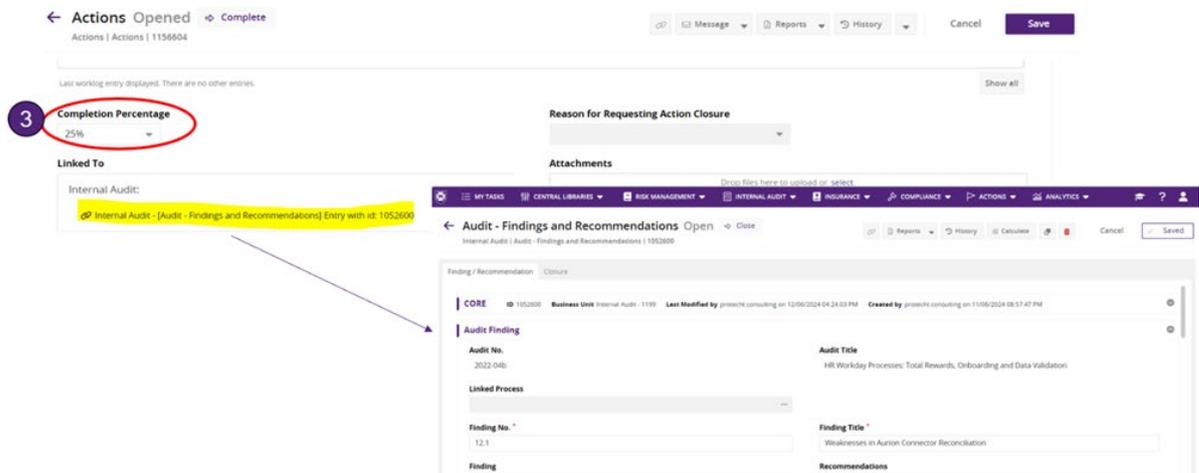
2. Due date:

Select a new 'Due date' if the action cannot be completed before the displayed date or if the displayed Due Date is in the past.

NOTE: The Suggested Evidence field aims to provide guidance on the documentation that should be provided to Internal Audit to support your status update.

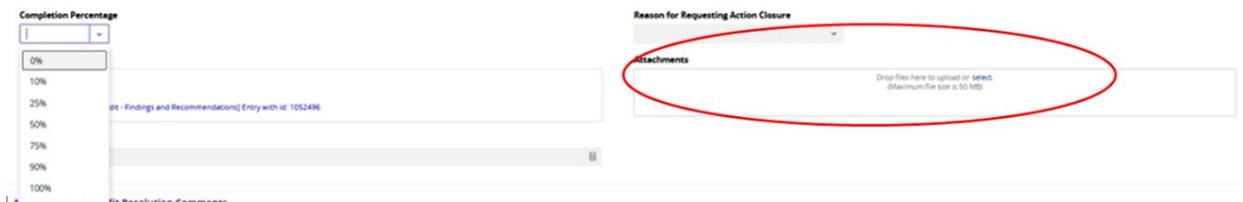
3. Completion Percentage

Select the % which you believe is closest to the current progress of an action from the dropdown menu list, or leave it unchanged. This will be used to report on progress of open actions and will provide added assurance to the Audit Committees that action is still progressing on actions which are overdue.

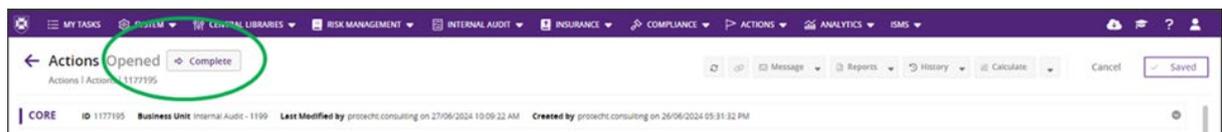


NOTE: You can view the details of the Audit Finding and Recommendation related to the Action by clicking the link in “Linked To” field (located below ‘Completion Percentage’).

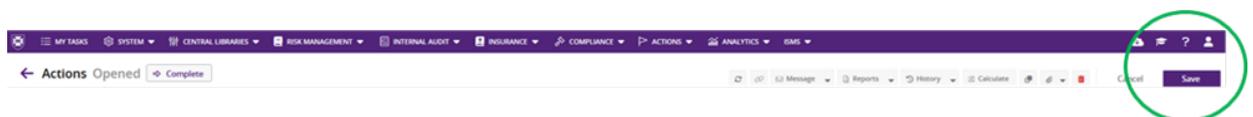
(b) You can attach supporting documentation in the ‘Attachments’ box. You may refer to ‘Suggested Evidence’ field in 3(c).



(c) Do not change action status to ‘Complete’ unless you are confirming that the action is completed (refer Section 5). Actions which are still in progress must remain in ‘Opened’ state.



(d) Click ‘Save’ (located on the top right-hand side).



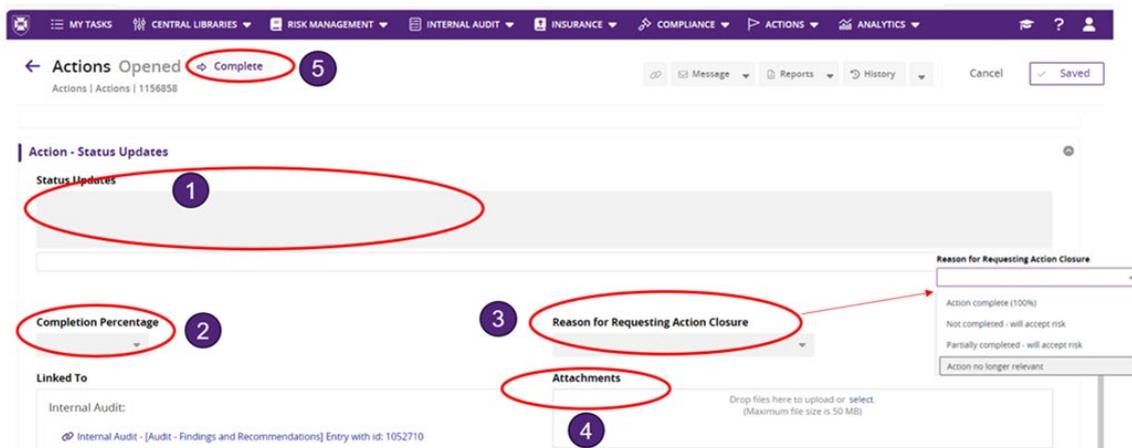
NOTE: The system does not autosave - it will timeout after 2 hours of inactivity and you will lose your input.

4. Completing the action

(a) When an Action is ready for completion, complete the following 5 steps (in this order):

1. Provide your final status update
2. Update the completion percentage to 100% (if the action is complete)
3. Provide a reason for requesting action closure
4. Attach evidence for review by Internal Audit
5. Change the status (at the top of the form) from 'Opened' to 'Complete' by clicking on it. This is to indicate that the Action is **Complete** and ready for review by Internal Audit.

NOTE: Step (5) is unique to Internal Audit Actions due to the need for an Internal Audit review step before closing the action.



The screenshot shows the 'Actions' form with the following elements circled in red and numbered:

- 1:** The 'Status Updates' section at the top of the form.
- 2:** The 'Completion Percentage' dropdown menu.
- 3:** The 'Reason for Requesting Action Closure' dropdown menu.
- 4:** The 'Attachments' section for uploading files.
- 5:** The 'Complete' button at the top of the form, next to the 'Opened' status.

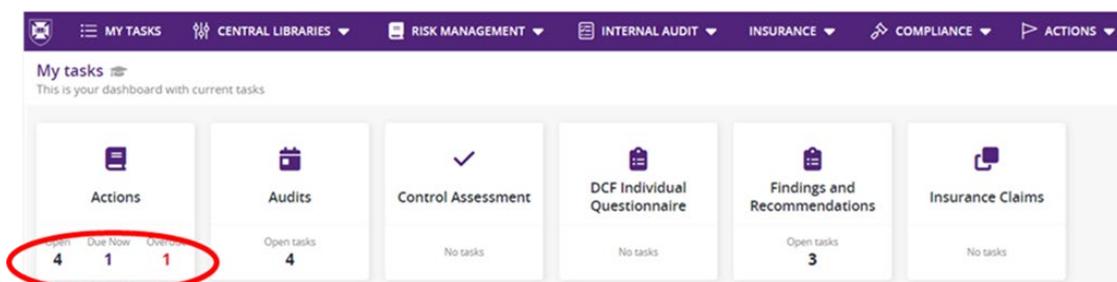
A dropdown menu for 'Reason for Requesting Action Closure' is also visible, showing options: 'Action complete (100%)', 'Not completed - will accept risk', 'Partially completed - will accept risk', and 'Action no longer relevant'.

5. Returning to the list of actions

(a) After updating or completing an action please click on the arrow in the left-hand side of the statuses to go back to your 'My Tasks' tiles, or directly on the 'My Tasks' on the top menu.



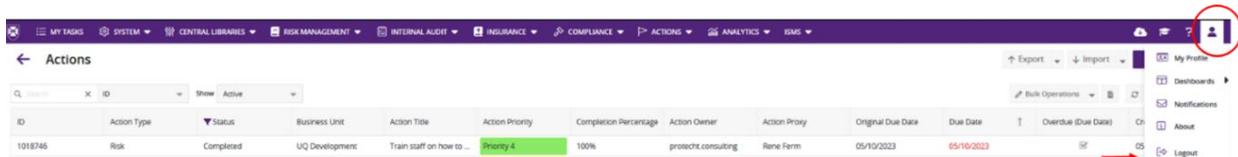
(b) Depending on your updates, the numbers shown at the bottom of the tile may change.



NOTE: The number of open actions will only change when the action is closed by the Internal Audit team.

6. Log out

(a) You can log out of the system by going to the profile icon and chose from the dropdown menu or closing your browser window.



Appendix

The following table explains the priorities which will be applicable to Internal Audit actions. Findings will be assigned a priority rating in the audit report. In the beginning all actions relating to a single finding will have one priority rating, i.e. the same priority rating as the finding.

Priority 1	Issues which are fundamental to the system of internal control to mitigate risks in the audited processes. The issues observed can seriously compromise the effectiveness of the system of internal control audited and should be prioritised as a matter of urgency.
Priority 2	Issues which are important to the system of internal control to mitigate risks in the audited processes and should be prioritised as soon as possible.
Priority 3	Issues which are unlikely to have a significant impact on the system of internal control to mitigate risks in the audited processes but should be addressed as part of continuous improvement.
Priority 4	Improvement Opportunity. Issues that would, if addressed, enhance internal control or efficiency relating to the audited processes. These issues relate to best practice or efficiency improvement opportunities as opposed to internal control weaknesses.

Video/s

[Introductory Video](#)



Contacts

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