


# FOLLOW – UP

## OF AUDIT RECOMMENDATIONS

### 7 / Follow-up of the Implementation of Audit Recommendations

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According to the audit standards defined in ISSAI 12 (value and benefits of SAIs – making a difference to the lives of citizens), SAIs need to demonstrate their ongoing relevance to citizens, parliament, and other stakeholders. In this respect, **SAIs should evaluate the impact of their audit activities** to ensure that government and auditees respond to audit findings and recommendations. Therefore, ISSAI 300 (fundamental principles of performance auditing) and ISSAI 400 (fundamental principles of compliance auditing) stipulate that the auditor should follow up previous audit findings and recommendations.

The EUROSAI Project Group ‘follow-up of the implementation of audit recommendations’ was set up as an action for the implementation of EUROSAI Strategic Goal 1, and consisted of the SAIs of Belgium (lead), Germany, Lithuania, the Netherlands, and Spain. The objective of this project group was to gather information about the various systems of follow-up of the implementation of audit recommendations by EUROSAI members, the reporting on the follow-up findings, the evaluation of the systems, and the use of the results as part of the SAI’s monitoring system. This information was gathered through a survey sent to the EUROSAI members (July 2019) and resulted in a final report that was presented at the XI EUROSAI Congress in Prague.

The purpose of the workshop is to discuss best practices in follow-up systems, as gathered through the survey.

**The workshop will focus on the various ways of following up audit recommendations.** Where a quantitative approach usually consists of displaying a number or percentage of implemented recommendations, the qualitative method presents the information in a more descriptive way. The timing and frequency of the follow-up can also vary considerably between different SAIs, as well as the reporting on the follow-up results.

The main objective of the workshop is to stimulate the discussion on the effectiveness of the different follow-up systems used by EUROSAI members.

We would like to cordially invite representatives of all EUROSAI members to participate in this workshop.