Chapter 9: Follow up and facilitate TAI audit impact

In chapter 3 of this guidance we recommended mainstreaming audit impact considerations throughout the audit process. After the TAI audit report is issued the SAI can take the following actions for following up and facilitating audit impact.

- Leverage on the stakeholder coalition created during the audit and continue to engage with key stakeholders for follow up and facilitation of audit impact.
- Develop and implement an action plan for following up on executive action on TAI audit conclusions and recommendations on a regular basis.
- Besides recommendations related to enhancing transparency and accountability, focus on following up on recommendations related to inclusiveness provisions for emergency spending.

Follow-up of audit refers to the SAI auditors' examination of the corrective action taken by responsible parties based on the audit results. Audit follow-up strengthens the impact of audit and lays the basis for improvements to future audit work.

> **ISSAI check**
> ✓ Did the auditor decide to follow up on opinions/ conclusions/ recommendations of instances of non-compliance in the audit report when appropriate?

The SAI can use several methods to follow up, depending on mandate, audit practices and capacity. These methods could involve meetings with the management of audited entities, requests for written information on progress at regular intervals, phone calls or limited field visits, collecting data through other audit teams or follow-up audits.

In case the SAI has broken up the TAI examination into a time series of tightly scoped audits, the SAI can follow up on the implementation of its recommendations during the next audit in the series. This is especially important in case of recommendations that relate to immediate corrective action for emergency public procurements or socio-economic packages.

More about TAI audits

We hope that this practical guide has been of some use to you in auditing transparency, accountability, and inclusiveness of the use of emergency funding for COVID-19. We have included a list of further readings in the next section. IDI will be supporting SAIs in conducting TAI audits through its integrated education and audit support platform. We will try to update links to other sources on the IDI webpage for TAI audits.