



Monitoring and reporting on audit recommendations

Agencies should consider using the better practice guide below to establish appropriate mechanisms to monitor progress and report on changes following an audit.

Following an audit agencies should:

- ✓ Assign responsibility for the implementation of recommendations accepted to a single person or branch
- ✓ Develop an action plan which includes a timetable for implementation and clearly outlines roles and responsibilities for the implementation of each recommendation accepted
- ✓ Include in the plan mechanisms to monitor and report on results against key indicators where they have been identified in the audit
- ✓ Allocate sufficient resources to implement the plan and set realistic and achievable timeframes and targets
- ✓ Have the plan endorsed by the CEO and where appropriate, the Board and the Minister
- ✓ Incorporate the plan in other planning documents such as the corporate plan, business plans or performance agreements
- ✓ Nominate or establish a committee to monitor and report on progress (some agencies use their audit committee or risk management committee to do this)
- ✓ Provide regular reports on the progress of implementation of the recommendations to the CEO and where appropriate, the Board and the Minister
- ✓ Raise staff awareness of the outcomes of the performance audit and invite feedback on how best to implement the recommendations
- ✓ Regularly review and monitor the plan and make amendments, where necessary, to maintain relevance and appropriateness
- ✓ Report progress and actions taken to address issues raised in the performance audit in the annual report (reporting progress each year until implementation is complete).

Below is a format for monitoring implementation of audit recommendations which agencies may find useful.

Implementation of Audit Recommendations

Recommendations	Outcomes	Actions to be taken	Target completion date	Status	Comment	Responsibility