

Monitoring and reporting on performance audit recommendations

Agencies should use this better practice checklist to establish appropriate mechanisms to monitor progress and report on changes following a performance audit.

Following a performance audit, agencies should:

- Assign responsibility for coordinating the implementation of recommendations accepted to a single person or branch.
- Raise staff awareness of the outcomes of the performance audit and invite feedback on how best to implement the recommendations.
- Develop proposed actions for each recommendation including a timetable for implementation and clarify roles and responsibilities.
- Develop mechanisms to monitor and report on progress and review proposed actions in the plan to ensure they remain appropriate.
- Allocate sufficient resources to implement proposed actions and set realistic and achievable time frames and targets.
- Have proposed actions endorsed by the CEO and where appropriate, the Board and the minister.
- Incorporate proposed actions in other planning documents such as the corporate plan, business plans or performance agreements.
- Provide regular reports on the progress of implementation of the recommendations to the CEO and where appropriate, the Board and the minister.
- Ensure that the Audit and Risk Committee monitors performance audit recommendations.
- Change proposed actions if the operating environment changes – determine how best to address the issue identified in the recommendation.
- 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.