



SAI GAMBIA DELEGATION · 2ND ANNUAL MEETING
INTOSAI WORKING GROUP ON FOLLOW-UP AUDIT

From Audit Recommendations to Public Value

Creating Public Value through Effective Follow-up Audits

Guest Speaker: Auditor General Cherno Amadou Sowe

National Audit Office, The Gambia · Kolkata India



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Five sections — what we will cover in this presentation

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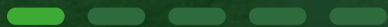


SECTION 01 OF 05

The Case for Follow-up Audit

Why an audit recommendation only becomes public value once it is implemented — and what the INTOSAI framework requires of every SAI.

- The INTOSAI Standards Foundation
- The Accountability Chain
- Why Follow-up Creates Public Value





The INTOSAI Standards on Follow-up Audits

Follow-up audit ties most directly to Principle 3 of INTOSAI-P 12

PRINCIPLE 3

Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action



Why this is the governing principle

It is specifically about ensuring recommendations actually get acted on — not just issued and forgotten.



Tracking and reporting build confidence

INTOSAI-P 12 highlights the importance of tracking and reporting audit recommendations, which increases public confidence by providing transparency into the work performed by SAIs.

Where “follow-up” is defined more precisely — ISSAI 100

INTOSAI-P 12 sets the why. The mechanics are defined in ISSAI 100 — Fundamental Principles of Public-Sector Auditing: SAIs have a role in monitoring action taken by the responsible party in response to matters raised in an audit report. Follow-up focuses on whether the audited entity has adequately addressed those matters, including any wider implications.



The Accountability Chain

An audit recommendation only becomes public value once it is implemented



Without follow-up, this chain breaks after Stage 1 — recommendations are made, but value is never realised.

Source: INTOSAI-P 12 — The Value and Benefits of SAIs: making a difference to the lives of citizens



Why Follow-up Creates Public Value

Three kinds of impact that follow-up audits help realise and evidence

1



Instrumental Impact

Direct implementation of recommendations — the most visible and measurable form of change in systems, controls, and service delivery.

2



Conceptual Impact

Shifts in learning, mindset, and behaviour within the auditee — better risk awareness and stronger internal accountability culture.

3



Strategic Impact

Use of audit findings by Parliament, oversight bodies, and the public in political and policy debate — reinforcing the SAI's relevance.

Source: EUROSAI, Follow-up of the Implementation of Audit Recommendations (2021), drawing on the INTOSAI CBC guide How to increase the use and impact of audit reports

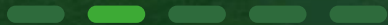


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SAI Audit Structure & Mandate

Our legal basis, how the office is organised, and where follow-up sits within the audit cycle.

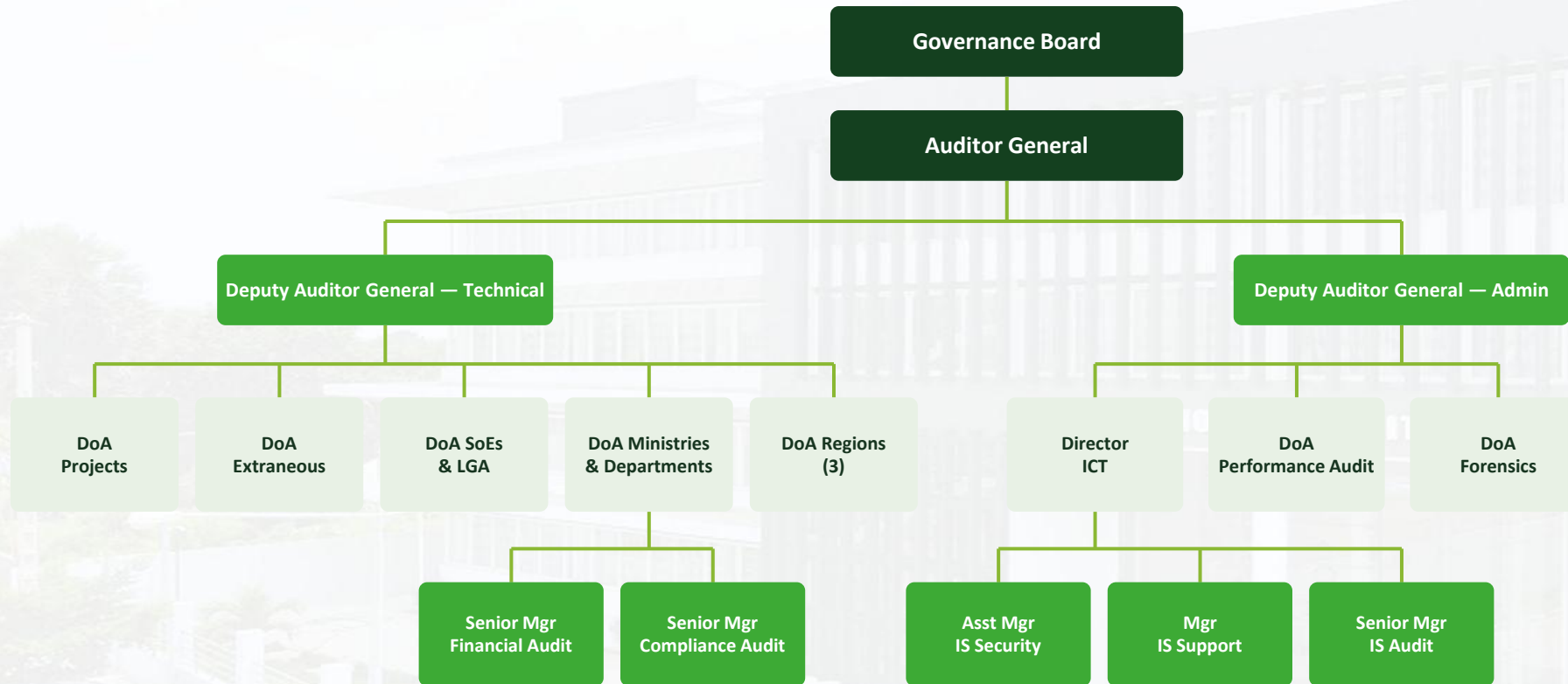
- NAO Organisational Structure
- Introduction — Legal Mandate and Approach





NAO Organisational Structure

How the audit function is organised across the office



Follow-up audits are currently conducted by the Performance Audit directorate — there is no separate, office-wide follow-up unit.



Introduction

Our legal basis and how follow-up fits into the audit cycle



Legal Mandate

The NAO is established under Section 159(1) of the 1997 Constitution, with the functions of the Auditor General set out in Section 160. The National Audit Office Act, 2015 grants the office its autonomous status.



Finance and Compliance Follow-up Audit Approach

Follow-up on audit recommendations is embedded in preliminary reviews of current-year audits, rather than done as standalone audits.



Performance Audit Follow-up Approach

The Performance Audit unit conducts separate follow-up audits every two years and maintains a recommendation tracking database.

When Follow-up Happens

Financial / Compliance

Follow-up carried out during the audit review

Performance Audit

Separate follow-up audit, every two years

Source: 1997 Constitution of the Republic of The Gambia, ss. 158–160; National Audit Office Act, 2015



SECTION 03 OF 05

Context on Follow-up Audit

The present approach — how follow-up is triggered, evidenced, reported, and where we stand today.

- Where We Stand Today as a SAI
- Context on Follow-up Audit (Current Approach)
- Performance Audit Follow-up (After Two Years)
- Building the Institutional Foundation





Where We Stand Today as a SAI

An honest look at our current follow-up practice



How We Currently Follow Up

Prior-year audit recommendations are followed up through management letters, issued per audit engagement.

Follow-up is embedded within the normal engagement cycle — each audit team revisits the prior year's issues as part of planning the current year's audit.

1

No dedicated follow-up unit

Follow-up is not yet a standalone SAI function

2

Engagement-based, not entity-wide

Tracking happens per audit, not across a consolidated register

3

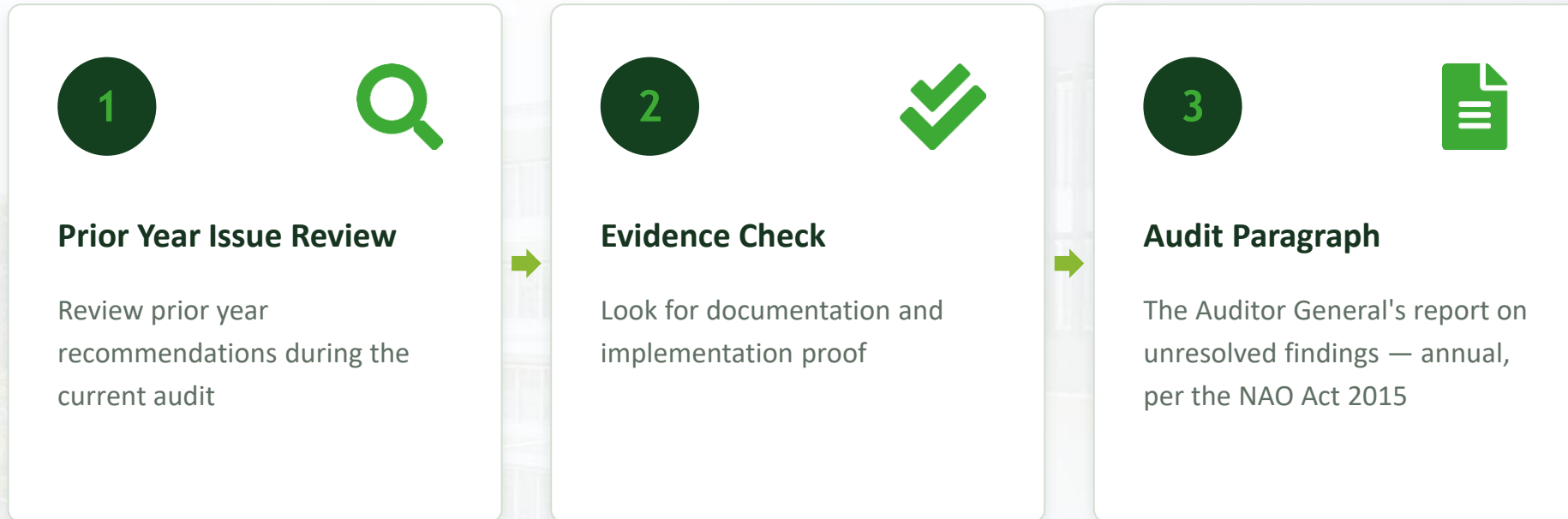
Guided practice, not ad hoc

Recommendation follow-up already appears in our internal manual



Context on Follow-up Audit (Current Approach)

How follow-up is triggered, evidenced, and reported





Performance Audit Follow-up (After Two Years)

Our most structured follow-up practice — and the closest model to a dedicated function



Objectives

- Implement and monitor action plans based on initial audit findings
- Set clear timelines for addressing audit issues
- Regularly update the recommendation tracking database



After Two Years

- A separate follow-up audit is conducted two years after the initial audit
- Management responses and action plans are reviewed
- Timelines are assessed to ensure compliance and resolution



Reporting

- A follow-up audit report is shared with management
- Unresolved issues are flagged for escalation
- Progress is tracked against the original recommendations

Examples in practice

Gambia Ports Authority — Cargo Handling

PPP Strategy & Policy issues addressed in 2024

National Agricultural Research Institute

Absence of a recent comprehensive soil test —Was partly addressed in 2024 and fully addressed in 2026

The two-year follow-up ensures accountability and tracks progress — reinforcing timely implementation and identifying areas needing escalation.



Building the Institutional Foundation

Moving deliberately from informal practice toward a structured methodology

1



Follow-up Chapter in the Financial Audit Manual

COMPLETE

A dedicated chapter on audit recommendation follow-up is now part of NAO Gambia's customised Financial Audit Manual — giving auditors documented, standardised guidance.

2



A Dedicated Follow-up Working Tool

IN PROGRESS

A structured working tool for conducting follow-up audits is currently under development, to move beyond narrative management letters toward systematic tracking.

3



Engagement-Based Follow-up via Management Letters

ONGOING

In the meantime, prior-year recommendations continue to be tracked and followed up per engagement — ensuring no gap in practice while the tool matures.

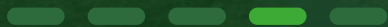


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Successes & Challenges

What is working in our current approach, and where it still falls short.

- Successes
- Challenges





Successes

What is working in our current approach



Resolutions drive faster action

Resolutions from the National Assembly facilitate faster action on follow-up audit recommendations



Measurable improvement

Significant improvements on pending issues — verified at follow-up



A nudge on critical findings

Follow-up serves as a nudge for action on the most critical findings



Continuity between audit years

Follow-up bridges prior-year and current-year audits



Challenges

Where the current approach still falls short



No dedicated follow-up unit

No centralised ownership of the follow-up function



Not institution-wide

Standalone follow-up audits are only done by the Performance Audit unit



No automated tracking system

The absence of a tracking system slows the follow-up process



Per-engagement tracking

Tracking is per-engagement, not entity- or system-wide



No independent verification

Verification is not separate from the audit team



No public reporting

Implementation status of recommendations is not published

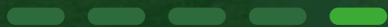


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Going Forward

Our future plan for follow-up audit, and what we hope to gain from this Working Group.

- The Roadmap
- What We Hope to Gain from This Working Group

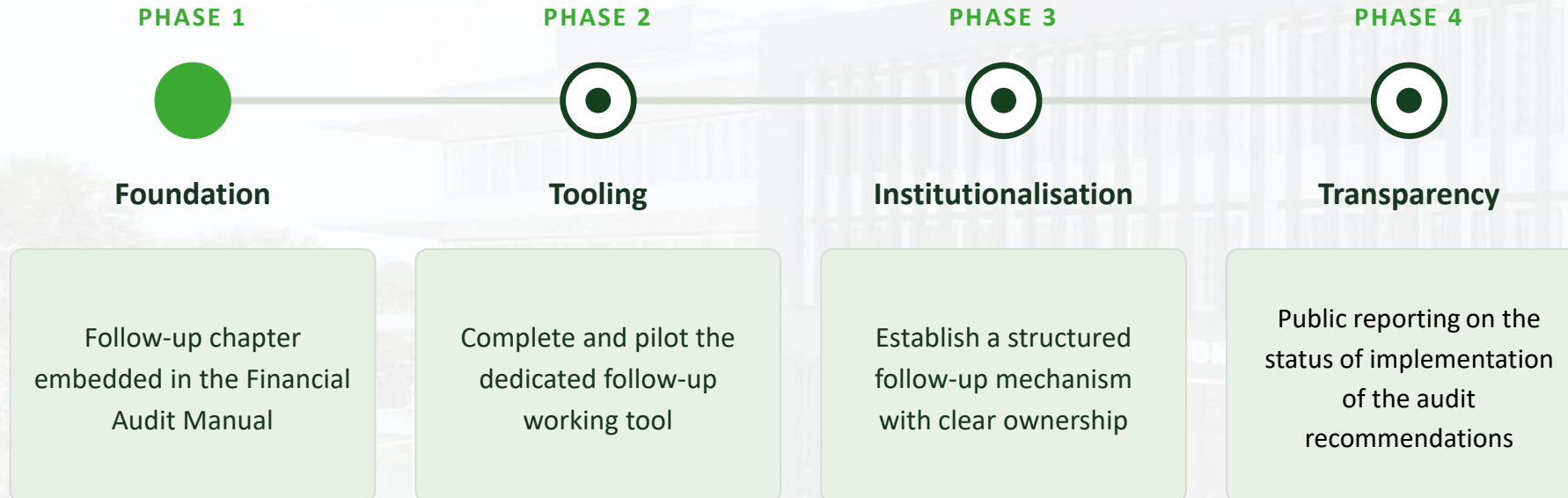




GOING FORWARD

The Roadmap

From engagement-based practice to a systematic, transparent follow-up function





What We Hope to Gain from This Working Group

Learning together across SAIs at different stages of follow-up maturity

1



Shared Tools & Templates

Practical methodologies and templates for follow-up tracking, adaptable for SAIs without a dedicated unit

2



Peer Learning

Structured exchange with SAIs that have already institutionalised follow-up functions

3



Guidance on Transition

Good practice for moving from engagement-based follow-up to a systematic, entity-wide approach

4



Support to Pilot Our Tool

Technical input as NAO Gambia finalises and pilots its new follow-up working tool



“

An unimplemented recommendation is unrealised public value.

Effective follow-up audits close the loop between what we recommend and the difference it makes in citizens' lives.

Thank You for Your Attention



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