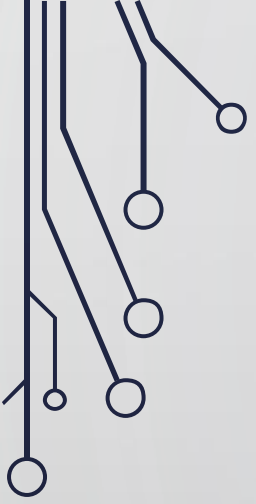


Kolkata, India
17 – 18
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FROM RECOMMENDATION VERIFICATION TO OUTCOME, LEARNING, AND PUBLIC VALUE

- Follow-up Audit as a strategic component of performance auditing
- Moving beyond checking recommendation implementation
- Focusing on outcomes, impact, learning, and sustainable improvement

THE EVOLUTION OF FOLLOW-UP AUDIT

Traditional approach

- Verify whether recommendations were implemented
- Report implementation status
- Focus primarily on compliance

Emerging approach

- Assess whether underlying problems were resolved
- Evaluate risk reduction and performance improvement
- Measure sustainable results and audit impact
- Create public value

Key message: *Follow-up Audit is becoming the **closing link**—and a learning mechanism—of the performance audit cycle.*

INTOSAI PERSPECTIVE

According to **INTOSAI GUID 3910 and GUID 3920**, performance auditing goes beyond identifying deficiencies and making recommendations.

Follow-up should help determine:

- Were corrective actions effectively implemented?
- Did organizational performance improve?
- Were identified risks reduced?
- Were intended outcomes achieved?
- Did the audit create meaningful public value?

Shift: *“Was the recommendation implemented?” → “Did the intervention solve the problem?”*

RETHINKING THE CENTRAL QUESTION

Traditional Question: “Have the recommendations been implemented?”

New Follow-up Questions

- Has the underlying problem been resolved?
- Have identified risks been reduced?
- Have root causes been addressed?
- Has organizational performance improved?
- Have findings been prevented from recurring?
- Are corrective actions sustainable?
- What has been the overall audit impact?

Follow-up should measure results, not merely activities.

A NEW OUTCOME-FOCUSED MODEL

Follow-up Audit should become:

- **Continuous**
→ Begin when the audit report is issued
- **Learning-oriented**
→ Capture lessons from corrective actions
- **Outcome-focused**
→ Measure actual improvements
- **Evidence-based**
→ Rely on reliable data and evidence
- **Risk-oriented**
→ Assess whether risks and root causes have been reduced
- **Impact-driven**
→ Evaluate sustainable organizational and public outcomes

FOLLOW-UP AS AN INSTITUTIONAL LEARNING CYCLE

Audit Findings



Follow-up Activities



Evidence & Results



Lessons Learned



Future Audit Planning



New Audits & Improved Methodologies



Better Follow-up

Result: A continuous feedback and learning loop that improves audit quality and effectiveness

LEARNING PROFILE FOR AUDIT FINDINGS

A **Learning Profile** should be developed for each significant audit finding.

It could systematically capture:

- Root causes
- Risk level
- Corrective actions
- Effectiveness of corrective measures
- Likelihood of recurrence
- Follow-up results
- Sustainability of improvements

Long-term value

- Identify recurring patterns
- Analyze trends
- Strengthen institutional knowledge
- Improve risk management
- Support evidence-based audit topic selection

STRENGTHENING STANDARDS AND GUIDELINES

The evolution of Follow-up Audit requires more comprehensive professional guidance.

Future standards should address:

- Documentation and classification of findings
- Measuring corrective-action effectiveness
- Prioritizing follow-up issues
- Determining appropriate follow-up timing
- Safeguarding SAI independence
- Integrating follow-up results into future audit planning
- Defining and measuring sustainable outcomes

Goal: Establish a more consistent and professional approach to Follow-up Audit.

TECHNOLOGY AS A TRANSFORMATION DRIVER

*Emerging technologies can transform Follow-up Audit from a periodic exercise into a **continuous, intelligent, evidence-based process.***

Key technologies

- Artificial Intelligence (AI)
- Big data analytics
- Management dashboards
- Intelligent recommendation-monitoring systems

Potential benefits

- Continuous monitoring
- Early identification of emerging risks
- Trend analysis
- Automated analytical reporting
- Faster and more accurate follow-up
- Greater transparency

STAKEHOLDER ENGAGEMENT & INDEPENDENCE

Effective Follow-up Audit requires constructive engagement with:

- **Parliaments**
- **Governments**
- **Audited entities**
- **Other stakeholders**

Benefits

- Faster corrective action
- Stronger accountability
- Greater transparency
- Increased public trust
- Better governance
- **Essential principle**
- **Audited entities are responsible for implementing corrective actions.**
- **SAIs are responsible for providing independent assessment and professional feedback.**
- Cooperation must therefore be strengthened **without compromising SAI independence.**

PROPOSED FOLLOW-UP AUDIT WORKING GROUP IN IRAN

Recommendation

*Establish a **Follow-up Audit Working Group in Iran.***

Possible functions

- Develop professional standards and guidelines
- Exchange international experiences
- Promote specialized training
- Disseminate good practices
- Strengthen cooperation among SAIs
- Support convergence of follow-up practices

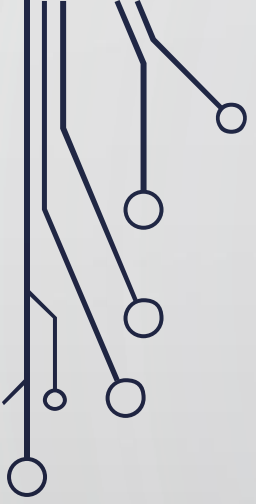
Additional proposal

- Hold **annual specialized meetings on Follow-up Audit** to:
- Share experiences
- Develop professional knowledge
- Promote innovation
- Improve the quality of follow-up activities

CONCLUSION: FROM FOLLOW-UP TO CONTINUOUS IMPROVEMENT

Rethinking Follow-up Audit means moving:

- **From**
Recommendation implementation
↓
To
Measurable outcomes & audit impact
- **From**
One-time verification
↓
To
Continuous learning and risk management
- **From**
Individual audit findings
↓
To
Institutional knowledge and future audit planning



FINAL MESSAGE

- Every audit finding is an opportunity for improvement.
 - Every follow-up activity is an opportunity for learning.
 - Every follow-up result is an input for better future audits.
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- ✓ Follow-up Audit should not be the end of an audit—it should be the beginning of a continuous cycle of learning, improvement, risk management, and public value creation.

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*Thank you for your
time and attention.*