

THE GENERAL AUDITING COMMISSION (GAC) LIBERIA

THE FOLLOW-UP ON THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS - GAC/SAI LIBERIA JOURNEY



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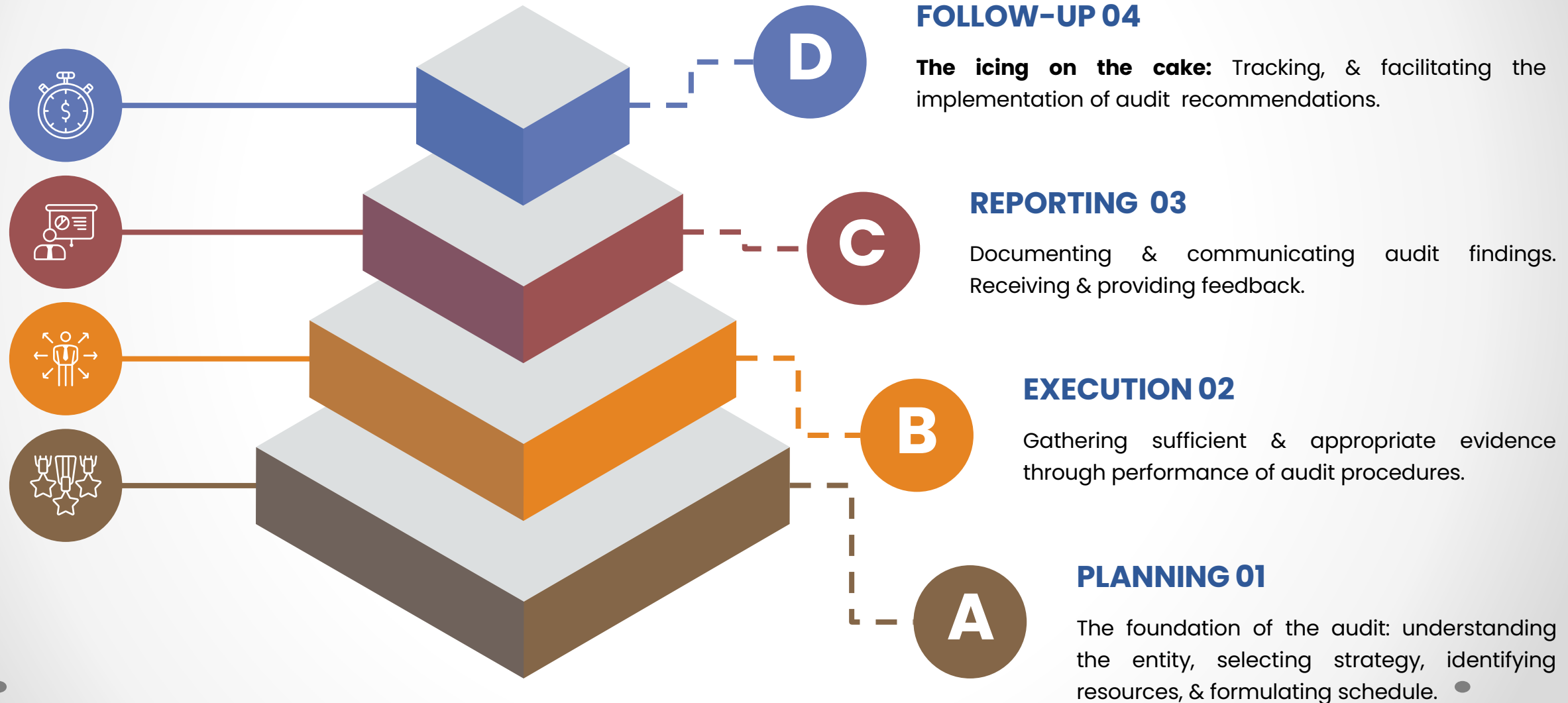
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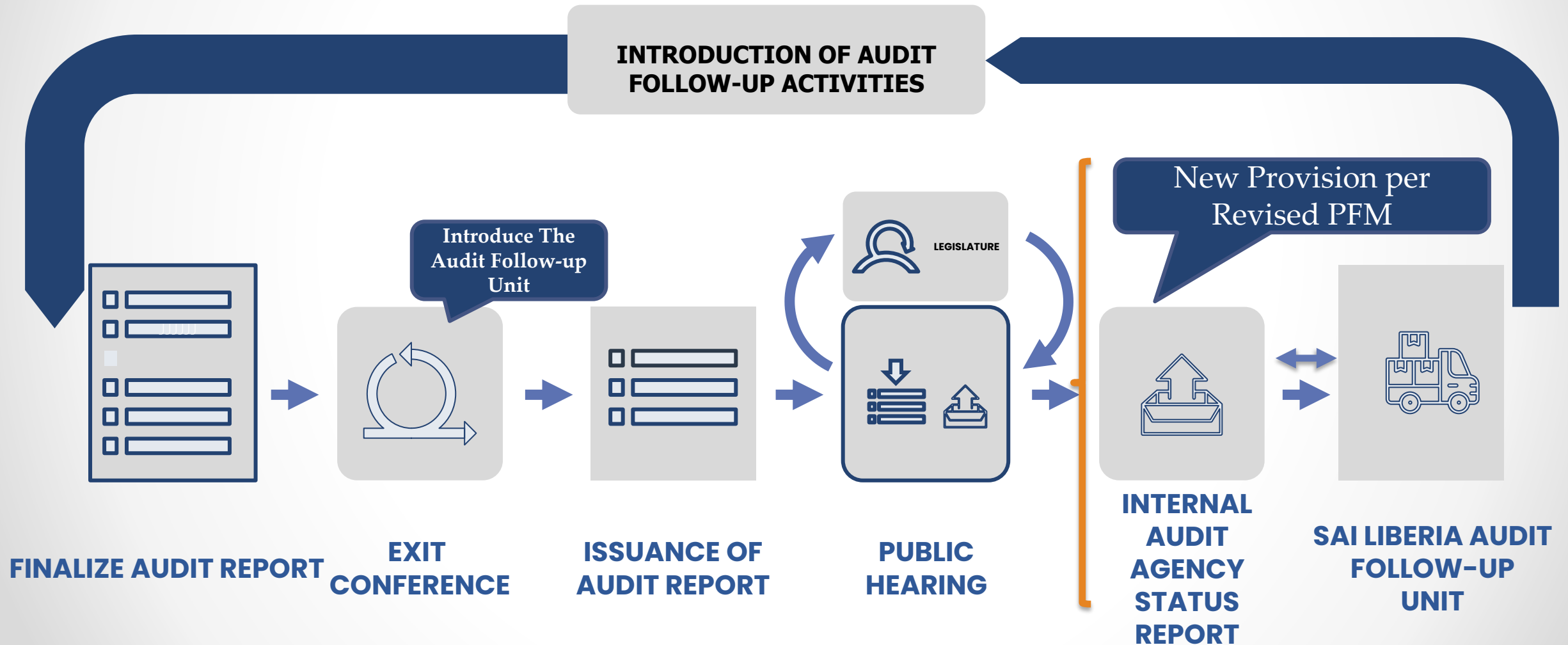
TITLE 06

**The GAC's Audit Follow-
up Process**

THE AUDIT PROCESS



INTRODUCTION OF AUDIT FOLLOW ACTIVITIES



ADDITIONAL MOTIVATION FOR AUDIT FOLLOW-UP

LOW
IMPLEMENTATION
OF AUDIT
RECOMMENDATIONS
OBSERVED DURING
SUBSEQUENT AUDIT



INSUFFICIENT/
UNTIMELY CONDUCT
OF PUBLIC HEARING
BY THE PUBLIC
ACCOUNTS
COMMITTEE (PAC)

RELIANCE FOR THE CONDUCT OF AUDIT FOLLOW-UP

INTOSAI-P 10 Section 7: The Existence of Effective Follow-up Mechanisms on SAI Recommendations

INTOSAI-P 12 (The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens)

"PRINCIPLE 3: Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective actions. **6)** SAIs should report, as appropriate, on the follow-up measures taken with respect to their recommendations."

GAC Act of 2014

Part 2 (Auditor General); Section 2.1.8(f) (Functions and Powers of the Auditor General)

"The Auditor General shall set out policies and practices regarding which items of significance are to be followed-up, and the timing and extent of such follow-up work, to assess, whether or not previously reported audit items have been adequately addressed by the auditee."

GAC Strategic Plan 2026-2030

"Goal 1 – Transform Audit Delivery

Objective 4: Enhance Follow-up and Enforcement of Audit Recommendations: "Strengthening follow-up and enforcement ensures that MACs and SOEs implement recommendations, address weaknesses, and improve service delivery. It also deepens GAC's collaboration with the PAC from the Legislature and establishes accountability mechanisms that discourage repeated non-compliance. This objective directly supports improved governance, stronger financial management, and better use of public resources."

BENEFITS OF AUDIT FOLLOW-UP - LIBERIA EXPERIENCE

- Continuously improves audit impact with the implementation of audit recommendations.
- Minimizes and prevents the reoccurrence of audit issues.
- Strengthens governance and internal controls.
- Enhances continuous compliance with laws, regulations, standards and internal policies.
- Protects public funds and promotes value-for-money in the use of public resources.
- Holds audited entities accountable in the implementation of audit recommendations and takes actions on noncompliance.

OVERVIEW OF AUDIT FOLLOW-UP - GAC/SAI LIBERIA

- **Scope:**

- Operationalized Follow-up on the Implementation of Audit Follow-up Unit in June 2022.
- Cut-off period of audit report published, beginning September 2020.
- Audit follow-up activities cover all audit findings and recommendations in audit reports published.
- Audit follow-up activities perform in phases: Phase One (September 6, 2022 - March 29, 2024); Phase Two (August 1, 2024 - August 31, 2025); and Phase Three (January 12, 2026 - November 20, 2026).
- Audit Follow-up performed for 48, 62 and 80 audited entities. Number of audited entities increases as new audits are performed and audit reports published. □

- **Results**

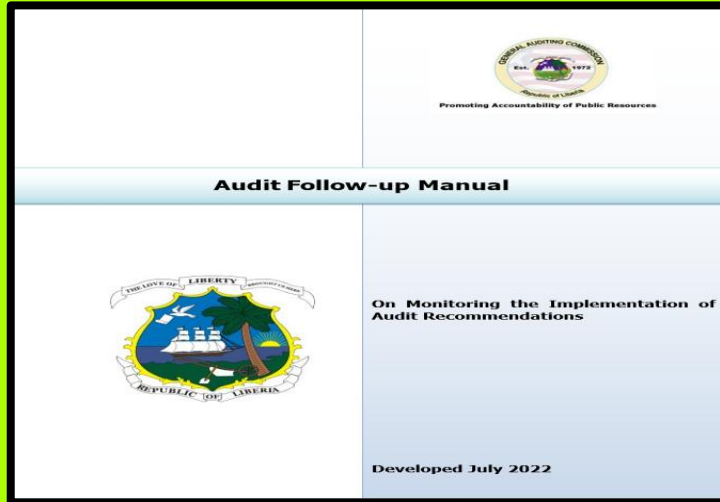
- The AG published first and second annual status reports on the implementation of audit recommendations in July 2024 and December 2025.
- The AG issued for the first time individual annual progress reports on the implementation of audit recommendations for 62 audited entities in December 2025.
- National implementation increased from 13% (343 of 2,593) in 2024 to 37% (2,647 of 7,169) in 2025.
- The AG will publish an annual status report and issue 80 annual progress reports in December 2026.

OVERVIEW OF AUDIT FOLLOW-UP - GAC/SAI LIBERIA

- **Key Actions:**

- The SAI's audit follow-up activities have been accepted by several public sector institutions.
- The PAC reviews follow-up audit reports on the status of the implementation of audit recommendations as part of public hearings on audit reports and inquires from public sector institutions on compliance and the implementation of audit recommendations.
- The President has included the implementation of the SAI's audit recommendations as a key performance indicator for public sector institutions.
- The Minister of Finance has the power to sanction heads and senior staff members of public sector institutions.
- The Internal Audit Functions at audited entities are becoming more effective with internal follow-ups on the implementation of audit recommendations.
- Audit committees have been constituted and functional at several public sector institutions.
- Compliance with laws and regulations (PFM and PPC) in financial management and procurement processes has improved at audited entities.
- Significant increase in the timely preparation and presentation of financial statements by public sector institutions to the Comptroller & Accountant General (CAG) and Office of the Auditor General (OAG).
- Reoccurrence of audit issues (findings) on compliance with public financial management (PFM) and public procurement and concession (PPC) frameworks has been minimized.

ESTABLISHING THE AUDIT FOLLOW-UP FUNCTION



STAFF UNIT WITH:

Competent, Reliable,
and Ethical Personnel

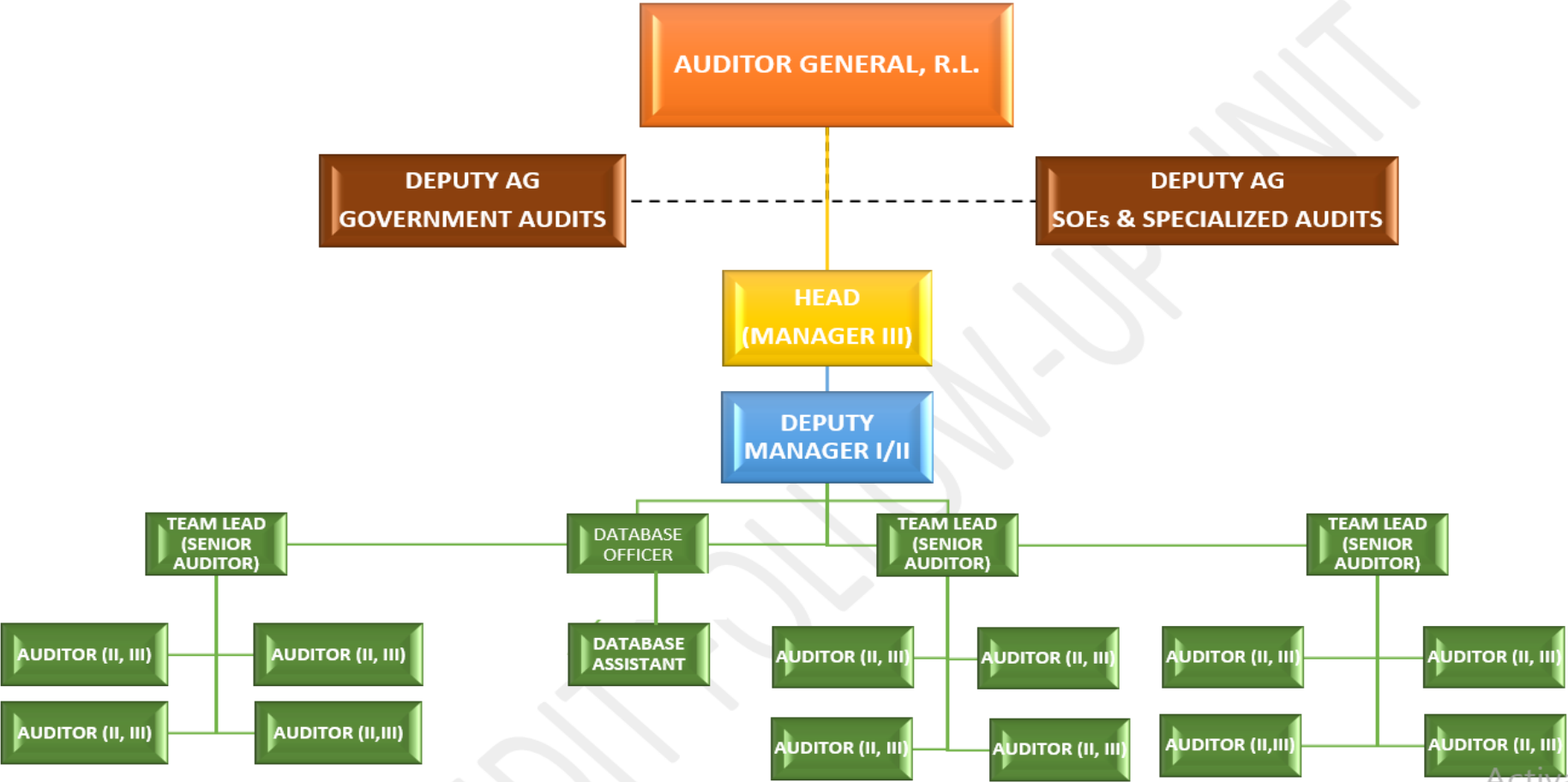


ESTABLISHING THE AUDIT FOLLOW-UP FUNCTION - ORGANOGRAM



GENERAL AUDITING COMMISSION

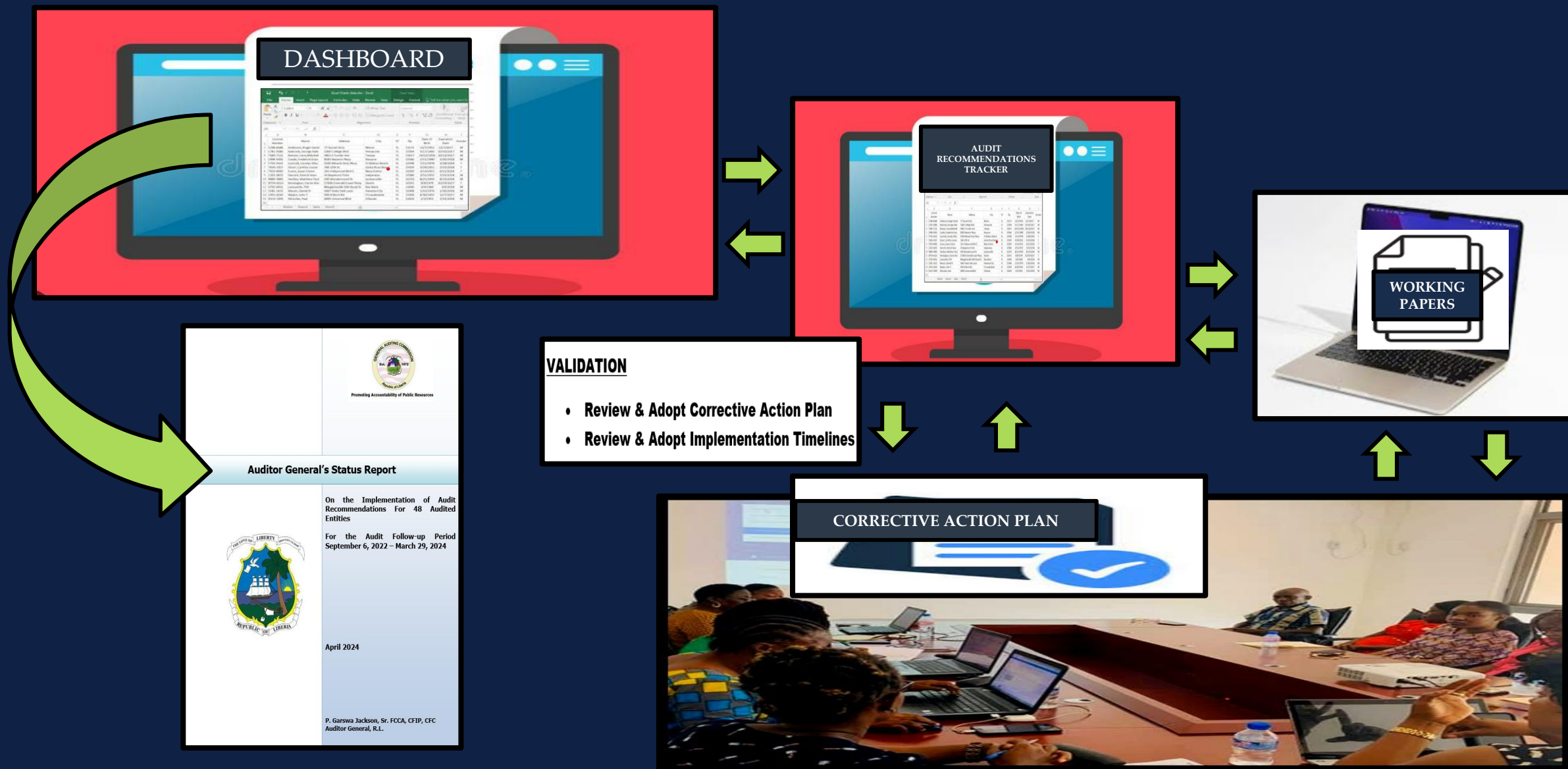
PROMOTING ACCOUNTABILITY OF PUBLIC RESOURCES



ESTABLISHING THE AUDIT FOLLOW-UP FUNCTION

- Structure.
- Terms of reference (TOR).
- Policy manual.
- Working paper templates, database, and reporting framework.
- Work plan.
- Budget.
- Logistics.

AUDIT FOLLOW-UP DOCUMENTATION



AUDIT FOLLOW-UP REPORTING

ANNUAL EXIT MEETING



ANNUAL STATUS REPORT

 Promoting Accountability of Public Resources	
Auditor General's Status Report	
	On the Implementation of Audit Recommendations For 48 Audited Entities For the Audit Follow-up Period September 6, 2022 – March 29, 2024 April 2024 P. Garswa Jackson, Sr. FCCA, CFIP, CFC Auditor General, R.L.

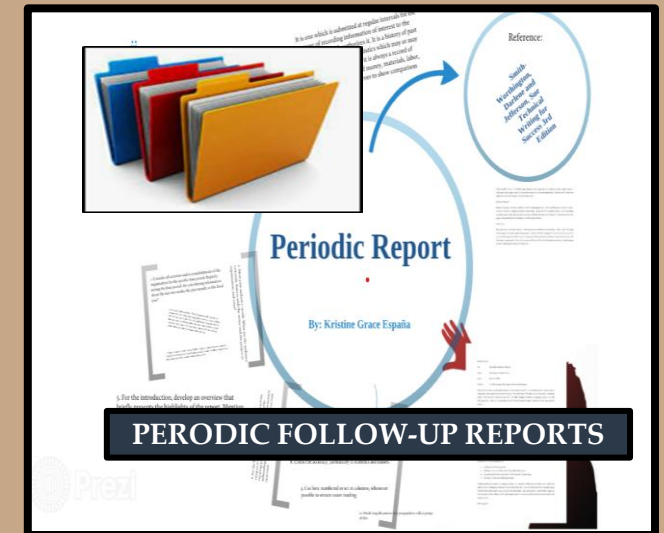
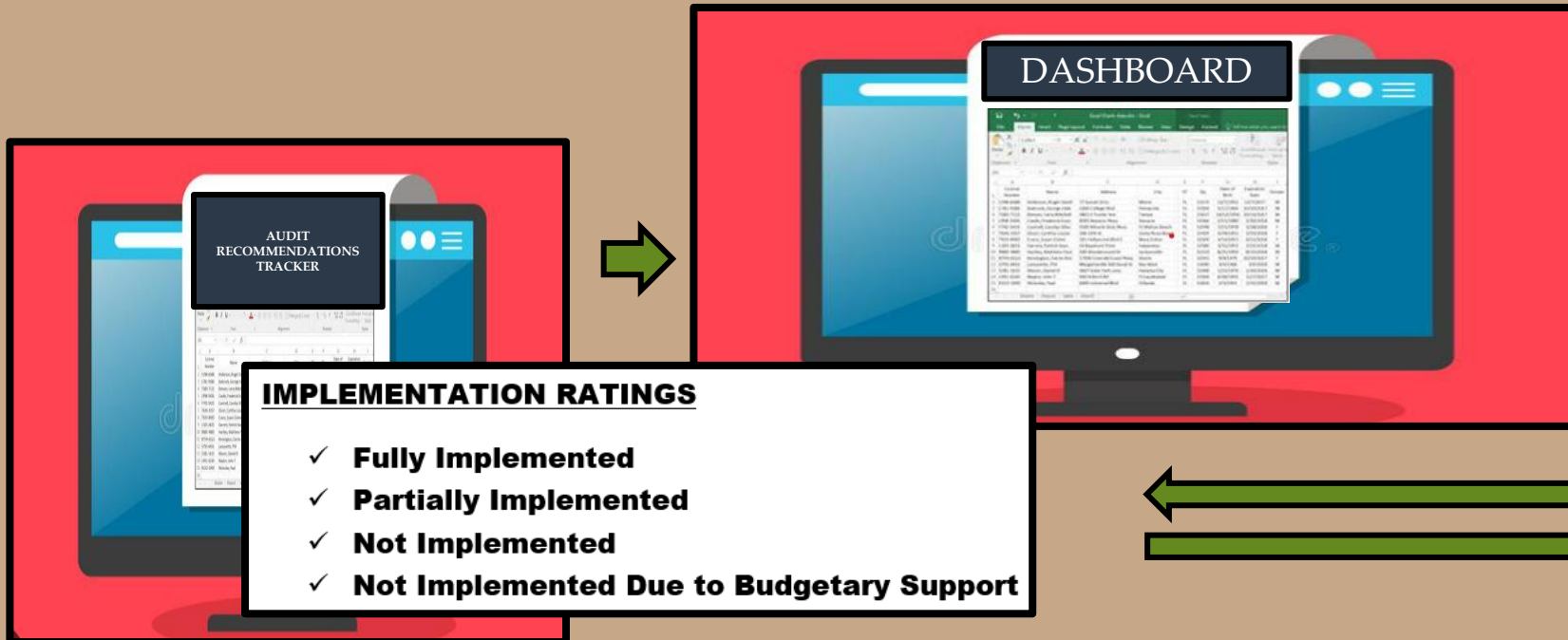
THE LEGISLATURE/ PARLIAMENT



AUDIT FOLLOW-UP DOCUMENTATION, DATABASE AND REPORTING

- **Audit Follow-up Documentation and Database:**
 - **Summary of Audit Findings and Recommendations (SAFARs):** summarizes the audit report.
 - **Audit Recommendations Tracker (ART):** track the implementation of recommendations.
 - **Corrective Audit Actions Plan (CAAP):** provides details on corrective measures and timelines.
 - **Documents Request Listings (DRL):** list the evidence on implementation.
 - **Audit Recommendations Implementation Working Papers (ARIWPs):** documents the follow-up review and conclusion on implementation.
 - **Audit Recommendations Management (ARM) Database:** platform that provides summary and detailed status on implementation of audit recommendations.
- **Audit Follow-up Reporting:**
 - **Annual Status Report (ASR):** The AG publishes an annual report on the implementation of audit recommendations.
 - **Annual Progress Report (APR):** The AG issues annual progress report to each audited entity on the implementation of audit recommendations.
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AUDIT FOLLOW-UP ENGAGEMENTS

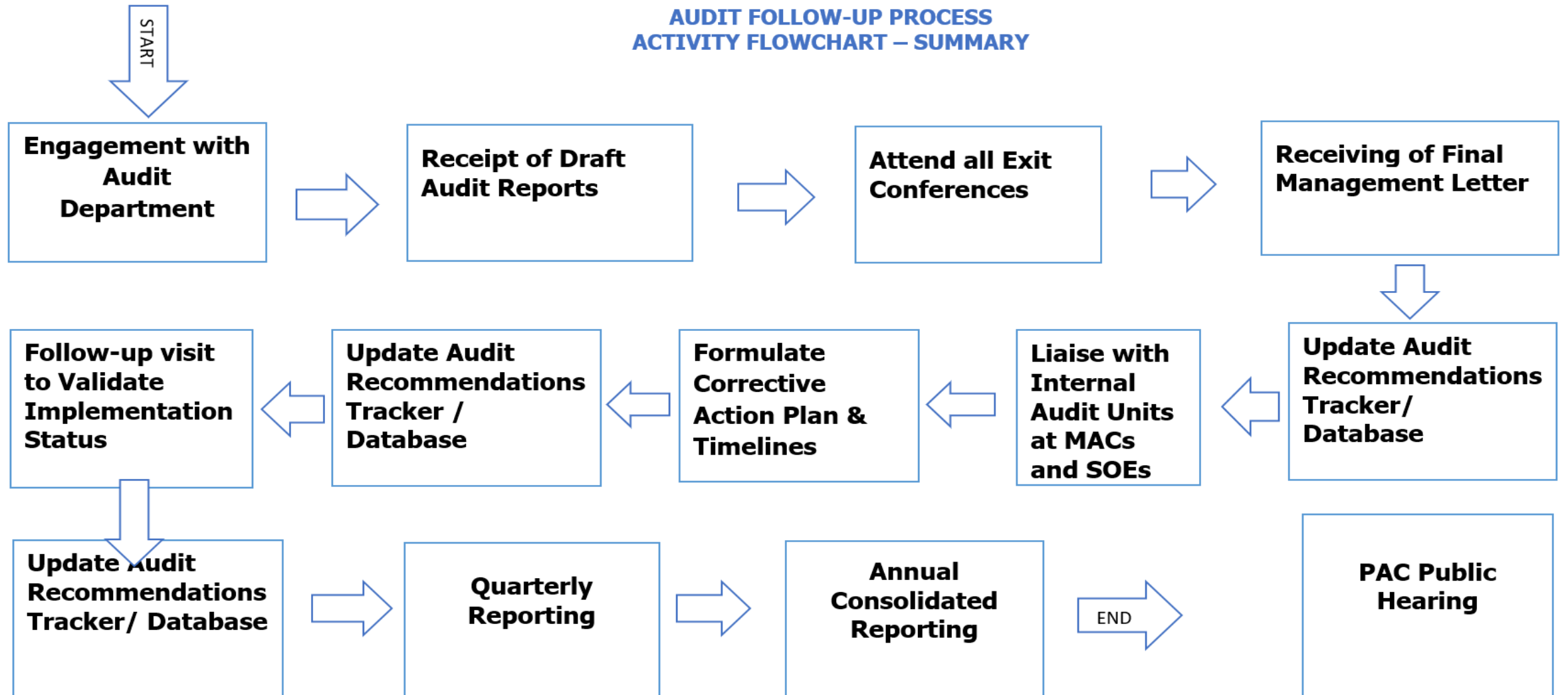


AUDIT FOLLOW-UP ENGAGEMENTS

- Attends exit conferences.
- Conducts audit follow-up acquaintance meetings with audited entities.
- Periodic monitoring visits at audited entities to discuss on progress and review evidence on implementation of audit recommendations.
- Attends the PAC's public hearings on published audit reports.

PICTORIAL DETAILS OF AUDIT FOLLOW-UP ACTIVITIES

F. Audit Follow-up Process Activity Flowchart



REVIEW OF EVIDENCE ON IMPLEMENTATION

- **Evidence Gathering and Implementation of Audit Recommendations:**
- Document corrective actions.
- Assign roles and responsibilities in implementing audit recommendations.
- Set timelines for implementing audit recommendations.
- Prepare documents checklist to guide in compiling evidence on implementation of audit recommendations.
- Submit evidence on the implementation of audit recommendations.
- Review and evaluate evidence on implementation of audit recommendations. Determine implementation status (fully implemented, partially implemented, not implemented/management, not implemented/resources).
- Prepare and submit progress report on the implementation of audit recommendations.

REVIEW OF EVIDENCE ON IMPLEMENTATION

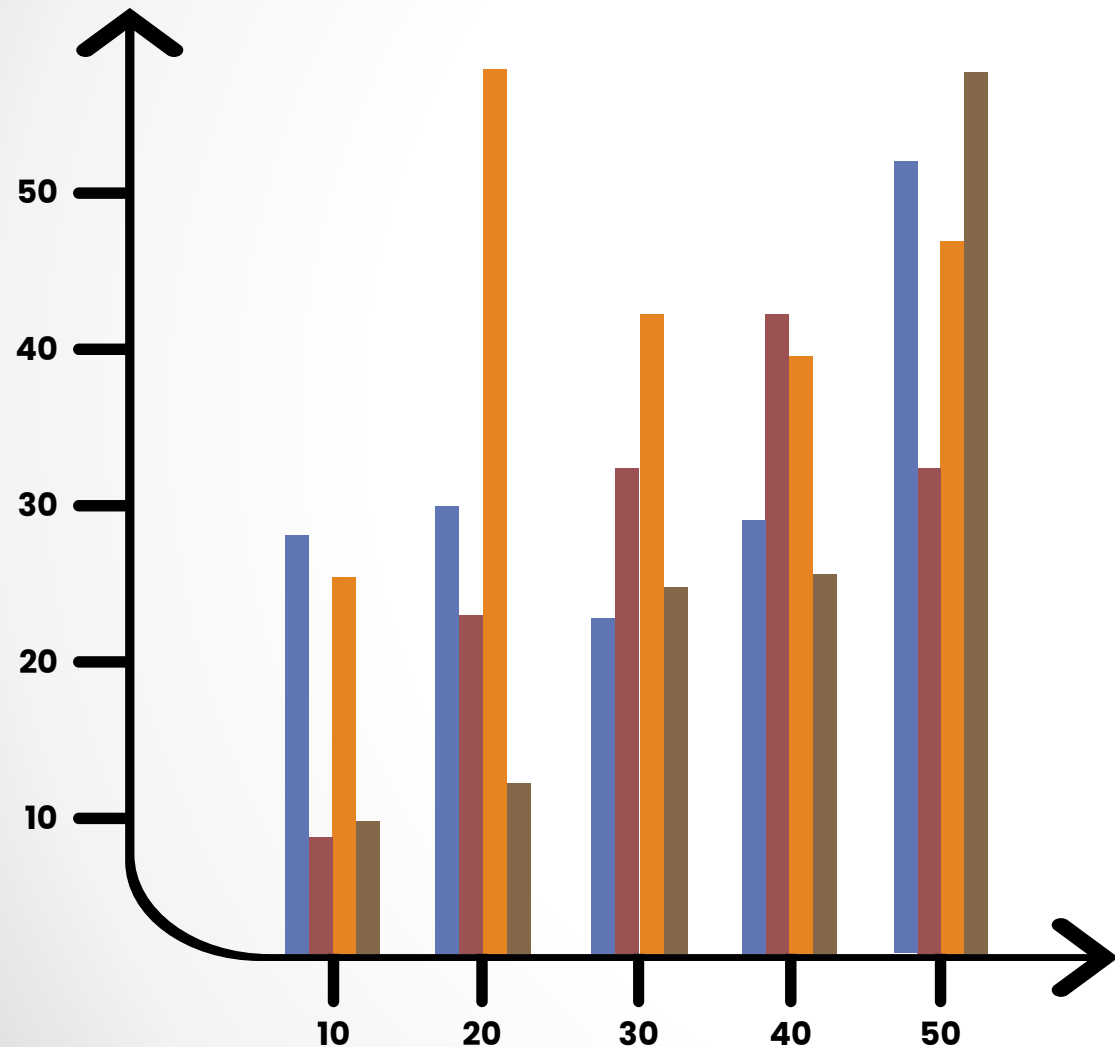
- **Sources of Evidence:**

- Records.
- Reports.
- Systems.
- Program and project deliverables (physical evidence).

- **Submission and Review of Evidence:**

- Scanned copies through emails.
- Hard copies through in-person.
- Physical display of system.
- Physical inspection/verification of program and project deliverables.

EXAMINING & CATEGORIZING THE STATUS OF AUDIT RECOMENDATIONS



FULLY IMPLEMENTED

Audit recommendations fully implemented in all parts & forms.

PARTIALLY IMPLEMENTED

Audit recommendations partially implemented in some parts & forms.

NOT IMPLEMENTED

Audit recommendations not implemented in any part or form..

NOT IMPLEMENTED (NO RESOURCES)

There is commitment from Management but no resources available to implement the audit recommendation.

REVIEW OF EVIDENCE ON IMPLEMENTATION

- **Common Audit Issues**

- Poor retention of documents.
- No electronic documents management system (EDMS).
- Internal policy documents not developed and operationalized.
- Non-implementation of prior audit recommendations.
- Lack of functional board and audit committee.
- Ineffective internal audit function.
- No supporting documents for revenues and receipts.
- Inadequate supporting documents for revenues and receipts.

REVIEW OF EVIDENCE ON IMPLEMENTATION

- **Common Audit Issues**

- No supporting documents for expenditures.
- Inadequate supporting documents for expenditures.
- Non-compliance with procurement methods and procedures.
- Non-automation of accounting and internal processes.
- Delays in financial and operational reporting.
- Inappropriate financial reporting framework.
- Weak assets management practices.
- Inadequacies with inventory management system.

PUBLICITY & STAKEHOLDERS ENGAGEMENTS



PUBLICITY

- ✓ **Organize Press Briefings and Stories for Print & Social Media**
- ✓ **Name & Fame High Implementers**
- ✓ **Name & Shame Low/Non-Implementers**

PARTICIPANTS DURING STAKEHOLDERS ENGAGEMENTS

- ✓ **Members of the Media/ Journalists**
- ✓ **Civil Society Organizations**
- ✓ **Public Accounts Committee (PAC)**
- ✓ **Development Partners**
- ✓ **Youth & Student Based Organizations**
- ✓ **Others**

STAKEHOLDERS ENGAGEMENTS

- **Internal Stakeholders.**
 - Office of the Auditor General (OAG).
 - Audit Department.
 - Audit Engagement Teams.
- **External Stakeholders.**
 - Public Accounts Committee (PAC) of the National Legislature.
 - Office of the President.
 - Audited Entities (Public Sector Entities) and Audit Committees.
 - Internal Audit Agency (IAA)/Internal Auditors.
 - Development Partners.
 - Members of the Media/Journalists.
 - Civil Society Organizations (CSOs).
 - Youth and Student Based Organizations.
 - The Citizens.

AUDIT FOLLOW-UP ENGAGEMENTS WITH SAIs

- Audit follow-up engagement with SAI Sierra in April 2025 with sharing of experience and providing support.
- Audit follow-up engagement with SAI Gambia in August 2026 with sharing of experience and providing support.
- Expected to share experience with SAI Lesotho and SAI Malawi in 2026.

BENEFITS ASSOCIATED WITH AUTOMATING THE FOLLOW-UP PROCESS



AUTOMATION OF THE AUDIT FOLLOW-UP ACTIVITIES

- The automation of the audit follow-up activities with AFROSAI-E taking the lead in developing a follow-up platform (module) in 2026 and training held with SAI Liberia and other SAIs.
- SAI Liberia began the automation of its audit follow-up activities in October 2025 with the purpose of:
 - providing real-time reporting on the implementation of audit recommendations,
 - enabling public sector institutions to have access to the follow-up, platform and present evidence on implementation on an ongoing basis,
 - public sector institutions reviewing updates on implementation and providing feedback,
 - key stakeholders, including the citizens, having access, in real-time, in reviewing the dashboard on implementation of audit recommendations.

CONCLUSION

- Audit follow-up activities should be sustained through continued stakeholders engagements with all parties including the Office of the Auditor General (OAG), PAC, Office of the President, Minister of Finance, development partners, public sector institutions, CSOs, and the citizens.

RECOMMENDATIONS

- INTOSAI should develop working papers and reporting framework for SAls on follow-up audit to ensure uniformity.
- INTOSAI should encourage knowledge sharing and experience on follow-up audit practices between and among SAls beyond the INTOSAI's Annual Meeting of the Working on Audit Follow-up Audit (WGFA)

THE END