Reporting and Follow-Up: External Audit

March 26 -28, 2013

Workshop Report

March 29, 2013
Lecturers from the Dutch Ministry of Finance presented how reporting and follow-up is done in their cases, shared concrete experience, with allotted time for discussion with participants. The aim of the workshop was also to present reporting of audit to different interest groups, such as public, government and management. The workshop focused on practical experience and concrete examples rather than theories. It helped the participants to strengthen their knowledge on preparing the report and the follow up procedures. Lecturers will present examples from their practice.

**Topics:**
- Audit life cycle
- Reporting of audit findings to lower, middle and higher management
- Reporting of audit findings to the parliament and public
- Do we report audit findings for the second time to the same level or to a higher level?
- Do recommendations based on audit findings always need a follow-up? What if a recommendation does not get a follow-up?
- Follow-up: planning, monitoring and accounting for the results
- When to act when follow-up activities of the organization fail?
- The role of the internal auditor and the role of the external auditor
- The role of the audit committee

**Lecturers:**
- Klaas van Diermen, Ministry of Finance, The Netherlands
- Shams Arya, Ministry of Finance, The Netherlands

**Participants:**
There were 14 participants from Albania, Kosovo, Macedonia, Slovenia and Turkey.
Evaluation:

**Overall satisfaction with the course**

No. of all responses: **14**, Average mark: **4.43**

**The workshop addressed issues that are important to my work.**

No. of all responses: **14**, Average mark: **4.57**

**Selected Participants' Comments:**

- I plan to use in my audit findings what I acquired at this workshop.
- Excellent topic.
- I like interactive learning and working in groups.