Audience Survey

Getting to know you
Audit Standards

Does your shop follow:

a) Yellow Book
b) Red Book
c) Other (COSO, GAAS, COBIT, ISO, ???)
d) None
Does your shop follow up on audits?

a) Yes

b) No
Audience Survey
Getting to know all about you
WHY?

What values prompt you to follow up?

a) Compliance with audit standards
b) Management accountability
c) Auditor/audit shop performance reporting
d) Ensuring issues are resolved
What?

What do you follow up on?

a) Auditor recommendations
b) Management response or action plan
c) Significant findings/recommendations from prior audit that directly relate to objectives of the current audit
d) Other
When?

When do you follow up?

a) On the anniversary of each audit report
b) Periodically on corrective actions due to be completed in the prior period
c) As part of the next audit of the same department or program
d) Other
How Long?

For how long do you follow up?

a) Up to 1 year or 1 time
b) Up to 2 years or 2 times
c) Up to 3 years or 3 times
d) Until implementation is completed
How?

How do you follow up?

a) Follow-up audits conducted according to standards
b) Unverified reports from management
c) Verify management reporting
d) Other
To Whom?

To whom do you report follow-up results?

a) Internally to auditors, audit mgt., audit committee, peer reviewer

b) Externally to auditee, senior management, administration, Board/Commission

c) Publicly to the world or world wide web
Who?

Who performs the follow-up?

a) The auditor(s) who conducted the original audit (if available)
b) One auditor or team for all follow-up
c) Management
d) Other
What?

What are your objectives in follow-up? To determine:

a) Whether management implemented audit recommendations

b) Whether management completed corrective actions

c) Whether auditor/audit shop met performance goals

d) Whether failure to implement prior recommendations could impact objectives of the current audit

e) Whether implemented recommendations resolved the underlying issues

f) Other
Thank You