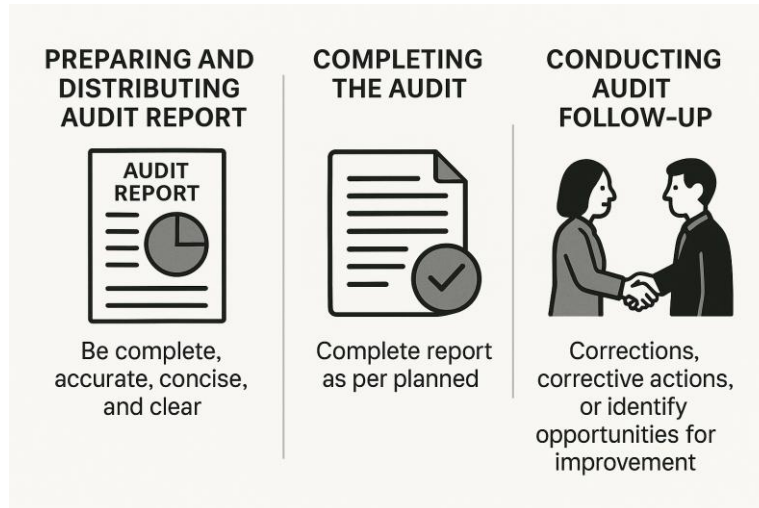


# Module 8: Post-Audit Activities

## Reporting, Report Distribution, Audit Completion, and Follow-up



### 1. Preparing and Distributing Audit Report

#### Preparing Audit Report (6.5.1)

- Audit team leader reports audit conclusions as per the [audit program](#).
- Audit report should be complete, accurate, concise, and clear.
- Include or refer to:
  - [Audit objectives](#).
  - [Audit scope](#) (organization, functions, processes).
  - [Audit client](#) identification.
  - [Audit team](#) and auditee participants.
  - Dates and locations of audit activities.
  - [Audit criteria](#).
  - [Audit findings](#) and evidence.
  - [Audit conclusions](#).
  - Fulfillment of [audit criteria](#).
  - Unresolved diverging opinions.
  - Acknowledge the sampling nature of audits and the [related risks](#).
- Optionally include:

- Audit plan and schedule.
- Summary of audit process, including obstacles.
- Confirmation of audit objectives within the scope.
- Areas not covered and justifications.
- Summary of conclusions and main findings.
- Identified good practices.
- Agreed action plan follow-up.
- Statement on confidentiality.
- Implications for future audits.

### **Distributing Audit Report (6.5.2)**

- Issue report within an agreed timeframe; communicate any delays.
- Date, review, and accept the report as per the audit program.
- Distribute to relevant parties as defined in the audit program/plan.
- Ensure confidentiality during distribution.

## **2. Completing Audit (6.6)**

- Audit is complete when all planned activities are done or as agreed with the audit client.
- Retain or dispose of audit documents by agreement and applicable requirements.
- Do not disclose audit information without explicit approval from the audit client/auditee unless required by law.
- Lessons learned can identify risks and opportunities for improvement.

## **3. Conducting Audit Follow-up (6.7)**

- Audit outcomes may require corrections, corrective actions, or identify opportunities for improvement.
- Actions are usually decided by the auditee within an agreed timeframe.
- Auditee should update the audit program manager and/or audit team on the status of actions.
- Verify the completion and effectiveness of actions, potentially in a subsequent audit.
- Report outcomes to the audit program manager and audit client for management review.