

ASHE documents on audits of institutions

Follow-up activities

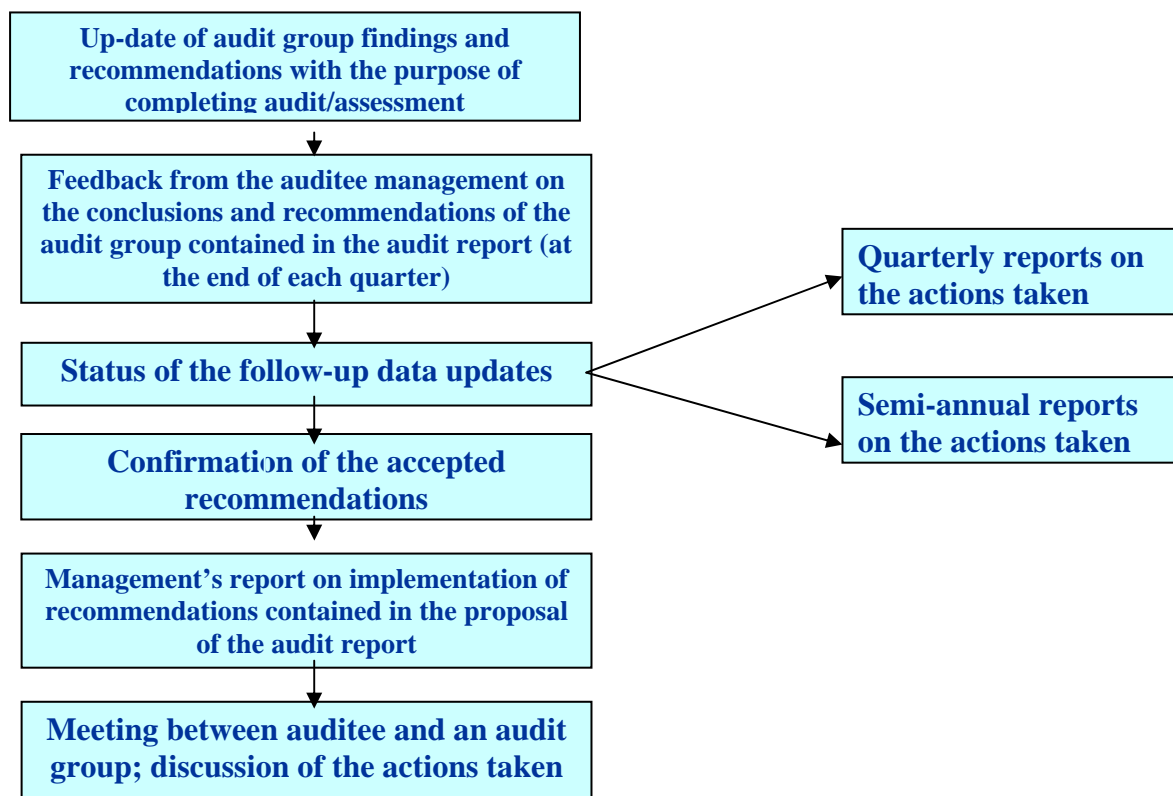
Note: The following extract comes from an English version (September 2007) of the Audit Handbook by ASHE. This means that information below does not necessarily reflect the state of affairs as to the latest Croatian version.

Follow-up process

Upon receipt of the final report and plan of activities, the HEI shall develop a monitoring and follow up plan based on the recommendations and timeframes specified in the audit report. The HEI will submit report to the representative of audit group on progress made in implementing its improvement plan. A minutes should be kept to record each completed action and its efficiency. Representative of audit group works closely with the HEI's representative during the follow-up process. He will be responsible to prepare draft report and present it to the meeting of the audit group and representatives of HEIs. This report and other information available to the audit group will influence the decision on when to conduct the next audit in the subsequent cycle.

(see still next page)

AUDIT FOLLOW-UP PROCESS



IV phase - Follow-up process

Upon receipt of the last reports and plan of activities, the HEI shall develop a detailed plan of corrective activities to be taken by the responsible persons (state who and the scope of responsibility), as well as the detailed plan of implementation of those activities. A minutes should be kept to record each completed action and its efficiency. The representative of the audit team, who works closely with the HEI during the follow-up process, should receive a report (on weekly, monthly or/quarterly basis).

Responsibilities of the audit team representative are:

- evaluation and measuring efficiency of the actions taken by the HEI;
- assessment of results achieved by corrective activities;
- discussion of findings with the HEI staff;
- collection of all reports on actions taken, and on such basis, develop a report on satisfactory implementation of the follow-up actions and submit such report to the audit team for approval