# **FOLLOW UP PROCEDURES**

# APPENDIX 9.1

# **Summary of follow-up report and detailed follow-up report on action taken by the entity on earlier year(s’) audit report(s)**

**Audit Qualifications**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Accounting year | Total number of basis for qualified opinion | No. of basis for qualified opinion implemented | No. of basis for qualified opinion partially implemented | Balance of basis for qualified opinion to be implemented |
| Guide | Refer from the Paragraph on ‘Basis of Qualified Opinion’ in the auditor’s report on FS. | Inquire the management or review evidence (documents) of qualifications if resolved. | Review evidence and apply professional judgement to record the status of instances under ‘Basis of qualified opinion’ as partially implemented | After considering the status of fully implemented and partially implemented, record balance to be implemented here. |
| 20…. |  |  |  |  |
| 20…… |  |  |  |  |
| 20…. |  |  |  |  |

**Management Report**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Accounting Year | Total number of audit observations in the management report | No. of audit observations  implemented | No. of audit observations partially implemented | Balance of audit observations to be implemented |
| Guide | SAIs may have different practices or reporting audit unresolved observations (generally referred as management report) | Inquire the management or review evidence (documents) of audit observations if resolved. | Review evidence and apply professional judgement to record the status of audit observations as partially implemented | After considering the status of fully implemented and partially implemented, record balance to be implemented here. |
| 20X1 |  |  |  |  |
| 20X2 |  |  |  |  |

**Detailed Follow-up Report for the year ended 31 December 20X1**

|  |  |  |  |
| --- | --- | --- | --- |
| Observation Reference No. | Audit observations in brief (from the management report) | Management’s response – current status | SAIS’s further comments |
| Guide | Extract an observation in brief from the management report | Request for written response from the management along with supporting documents of actions being taken on audit observations | Indicate as implemented, not implemented, partially implemented. State further comments for status having ‘partially implemented’ and ‘not implemented’ |
| 00.01 |  |  |  |
| 00.02 |  |  |  |
| Reference No. | **Basis for qualified opinion in brief** | **Management’s response – current status** | **SAIS’s further comments** |
| Guide | Extract from this from the auditor’s report on financial statement | Request for written response from the management along with supporting documents of actions being taken on audit observations | Indicate as implemented, not implemented, partially implemented. State further comments for status having ‘partially implemented’ and ‘not implemented’ |
| 20X1 |  |  |  |
| 20X2 |  |  |  |