REMEDIAL PROCESS

Remedial action is triggered by the lack of implementation of the recommendations included in the audit report.

The remedial action is a legal instruction to the accounting officer or authority to **take specific action by a certain date.**

START

INCLUDE recommendation in audit report to be implemented by stipulated period

Recommendation **IMPLEMENTED**

If applicable, **FOLLOW UP** in subsequent audits until fully resolved

FAILS TO SUBMIT proof of implementation by stipulated time

Recommendation **NOT IMPLEMENTED**

NOTIFY AO/AA and EA of remedial action to be taken by stipulated time. For financial loss, include **DIRECTIVE** to **QUANTIFY FINANCIAL LOSS** and **RECOVER FROM RESPONSIBLE PERSON**

REPORT in AGSA annual report and general report

DETERMINE whether remedial action was implemented and notify AO/AA and EA of result

Remedial action **NOT IMPLEMENTED**

FAILS TO SUBMIT PROOF of remedial action taken

Remedial **ACTION IMPLEMENTED**

If applicable, **FOLLOW UP** in subsequent audits until resolved

OR

Remedial action if **INVOLVING FINANCIAL LOSS**

Follow **CERTIFICATE OF DEBT** process

Next step (CoD)

Remedial action if **NOT INVOLVING FINANCIAL LOSS**

TAKE FURTHER ACTIONS

- Notify EA, appropriate legislature or body, or
- Legal action, or
- Any other action within AGSA mandate