AUDIT PROCESS

AUDIT PROCEDURE

AUDIT PLANNING

↓

START OF THE AUDIT IMPLEMENTATION

↓

DRAFT AUDIT REPORT

↓

CLEARANCE MEETING

YES   NO

↓

PROPOSED AUDIT REPORT

↓

OBJECTION

YES   NO

↓

SENATE

↓

AUDIT REPORT

↓

Is the response report demanded? —YES

NO

↓

Audit process is completed.

POST-AUDIT PROCEDURE

↓

AUDITEE SUBMITS A RESPONSE REPORT

↓

Were irregularities or inefficiencies adequately remedied? —YES

NO

↓

Were uncorrected irregularities or inefficiencies material?

NO   YES

↓   ↓

DECISION ON VIOLATION OF THE REQUIREMENT FOR OPERATIONAL EFFICIENCY   **DECISION ON SEVERE VIOLATION OF THE REQUIREMENT FOR OPERATIONAL EFFICIENCY**

may issue →

a call for remedial action to the relevant authority

↓

report on the measures implemented

POST-AUDIT REPORT

a call for the dismissal of the officer responsible

a press release

a notification to the National Assembly