

FOLLOW-UP MECHANISM: A MISSING-LINK IN AUDIT CYCLE

İZLEME MEKANİZMASI:
DENETİM DÖNGÜSÜNDEKİ EKSİK HALKA

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ABSTRACT

Shedding light to developmental chances and guiding on the betterment of public finance management system has become one of the core aims of public auditing today. Doubtlessly, the most significant function of public auditing is to advance accountability and fiscal transparency in the public sector. In this respect, attaching importance to follow-up audit may highly contribute to complying with the innovative developments in audit theory and practice. It is our assertion that the follow-up phase has to be defined and described as the fourth phase of public sector auditing and the relevant guidance should be included within the ISSAI Framework as well. If an audit approach limits itself only with the detection of irregularities and does not indicate any developmental capability, it eventually reduces itself into a non-creative institutional technique. Perhaps we need a more comprehensive definition of public sector auditing under the label of performance audit as a whole. Performance audit differs essentially from the other audit approaches in that it offers solutions, highlights progressive points and yet develops concrete recommendations for the enhancement of public management system. Admittedly, these goals are achievable only through an effective and appropriate follow-up mechanism.

Keywords: Follow-up, ISSAI Framework, Financial Audit, Performance Audit, Compliance Audit.

ÖZ

Günümüzde, gelişim imkânlarına ışık tutmak ve kamu mali yönetim sisteminin iyileştirilmesine rehberlik etmek kamu denetiminin temel amaçlarından biri haline gelmiştir. Kuşkusuz, kamu denetiminin en önemli fonksiyonu kamu kesiminde hesap verilebilirliğin ve mali şeffaflığın geliştirilmesidir. Bu bağlamda, izleme denetimine (ya da denetimin izlenmesine) önem atfedilmesi, denetim teori ve uygulamasındaki yenilikçi gelişmelere uyum sağlanmasına büyük ölçüde katkı sağlayabilir. Bu çalışmadaki temel savımız, izleme aşamasının kamu sektörü denetiminin dördüncü safhası olarak tanımlanması/betimlenmesi ve aynı zamanda ilgili rehberliğin ISSAI Çerçevesine dâhil edilmesi gerekliliğidir. Eğer bir denetim yaklaşımı kendisini sadece düzensizliklerin tespit edilmesiyle sınırlar ve herhangi bir gelişim olanağına işaret etmezse, kendisini son tahlilde yaratıcı olmayan kurumsal

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bir tekniğe indirgemiş olur. Belki de bir bütün olarak performans denetimi tanımı altında çok daha kapsayıcı bir kamu sektörü denetimi tanımına ihtiyaç duymaktayız. Esasen performans denetimi diğer denetim yaklaşımlarından; çözüm yolları önermesi, gelişimsel hususlara dikkat çekmesi ve nihayetinde kamu mali sisteminin iyileştirilmesi için somut öneriler geliştirmesi bakımından ayrışır. Kuşkusuz bu amaçlar ancak etkin ve uygun bir izleme mekanizması aracılığıyla gerçekleştirilebilir.

Anahtar Kelimeler: İzleme, ISSAI Çerçevesi, Mali Denetim, Performans Denetimi, Uygunluk Denetimi.

INTRODUCTION

This study is intended to question the role and place of follow-up mechanism in public sector auditing. Pursuant to this goal, it examines the given public sector audit methodologies in terms of their conformity to follow-up procedure and then by drawing on some good examples of follow-up implementations it also tries to describe a normative follow-up framework applicable for supreme audit institutions all over the world.

Follow-up mechanism constitutes one of the main components of audit cycle. Normally an audit process is composed of three phases; planning, execution and reporting. During the planning phase of audits, the auditors gather relevant background information and initiate contact with the audited entity. After having determined the objectives and scope of the audit as well as the timing of fieldwork and distribution of the final report, auditors proceed to identification of the risks in order to prepare an audit plan. Once the audit is planned, the fieldwork is executed by the audit teams. In the execution phase, the management or those charged with governance are kept informed of the audit process through regular status meetings. The audit observations, potential findings, and recommendations are discussed with the audited entity as they are identified. And finally in the reporting phase, a summary of the audit findings, conclusions, and specific recommendations are officially communicated to the organization through a final report.

The process described above represents the general flow of the audit cycle. But there exists a missing link in this description. It does not have any reference to the post-audit situations and yet it confers only one-sided/audit-centred definition of the audit process. In fact, it seems that the dialectical characteristic of the audit is ignored in this description. Therefore we should add one more phase to this audit process in order to get a more competent and comprehensive description of the audit cycle. This fourth phase of the audit cycle is "follow-up".

We observe that the system audit approaches like IT (Information Technology) audits and internal audit implementations normally incorporate the follow-up phase as one of the essential components of audit process. Doubtlessly, more of the theoretical descriptions of the follow-up mechanism originally come from the worldwide known methodologies of system audit. To our view, besides system audit approaches, follow-up phase must be also considered as one of the fundamental phases of public sector auditing. Because every definition or practice of the public sector auditing is doomed to bear an inherent deficiency without follow-up. We can even conclude that the ultimate goals aimed by the public sector auditing will more likely disappear, if the audit recommendations are not followed up effectively.

It is our assertion that the follow-up phase has to be defined and described as the fourth phase of public sector auditing and the relevant guidance should be included within the ISSAI Framework as well. More specifically, all audit findings and recommendations in the public sector should be followed up within at least two years' time otherwise all the dramatic efforts carried out during the audit process would eventually end up with ineffective and futile consequences for the entire public management framework.

1. ISSAI FRAMEWORK AND FOLLOW-UP

Supreme Audit Institutions (SAIs) apply certain audit techniques and the detailed theoretical information with regard to these techniques are systematically described in the ISSAI Framework which is developed by The International Organisation of Supreme Audit Institutions (INTOSAI).¹

Although the significance of the follow-up mechanism is duly emphasized in the high level documents of ISSAI Framework (Level 2 and 3), one can hardly find any specific guidance on the implementation of follow-up procedures especially within the scope of fourth level documents (Level 4).² In fact, we should partially

¹ INTOSAI's Framework of Professional Standards consists of four levels. Level 1 contains the framework's founding principles. Level 2 (ISSAIs 10-99) sets out prerequisites for the proper functioning and professional conduct of SAIs in terms of organisational considerations that include independence, transparency and accountability, ethics and quality control, which are relevant for all SAI audits. Levels 3 and 4 address the conduct of individual audits and include generally-recognised professional principles that underpin the effective and independent auditing of public-sector entities (INTOSAI ISSAI 100, 2013:1).

² It is almost impossible to find any theoretical approach which handles the follow-up mechanism as an integral part of the public sector auditing. As mentioned above, most of the theoretical explanations come from the field of internal auditing. As an example see Russell (2007:135-144).

exclude the performance audit guidelines here because the follow-up mechanism is well defined in performance audit methodology. However we observe that the follow-up mechanism is not described as one of the main components of audit process in both financial and compliance audit methodologies as in the case of performance audit.

The second major document of ISSAI framework, ISSAI 10, which is also known as Mexico Declaration, underpins the significance of follow-up mechanism for SAIs. According to the 7th principle of the document which bears the title of "The existence of effective follow-up mechanisms on SAI recommendations"; SAIs are required to

"have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations as well as those made by the Legislature, one of its commissions, or the auditee's governing board, as appropriate.

And "submit their follow-up reports to the Legislature, one of its commissions, or the auditee's governing board, as appropriate, for consideration and action, even when SAIs have their own statutory power for follow-up and sanctions" (INTOSAI ISSAI 10, 2007: 6).

ISSAI 11 "INTOSAI Guidelines and Good Practices Related to SAI Independence" goes even further and lists some good practices of follow-up mechanism implemented by several jurisdictions. Here we are mainly presented with different experiences and legal solutions of some SAIs with regard to the follow-up mechanism. We see that there exist actually different options to implement the follow-up mechanism, however we are not provided with any systematic or procedural definition of the process. The information given in the document under the title of good practises loosely describe the specific situations and apart from highlighting some critical points they are not intended to guide the SAIs either. We have mainly two categories here; in the first case the relevant SAI has "no follow-up function" and in the second case; the relevant SAI has "no statutory power for follow-up or to impose sanctions." For example in relation to second case one SAI reports that "follow-up audits may be initiated at the Auditor General's discretion, sometimes at the request of a parliamentary standing committee. In the absence of a formal mechanism for follow-up or a public accounts committee, parliamentary standing committees may consider reports on a case-by-case basis" (INTOSAI ISSAI 11, 2007: 8).

The significance of the follow-up mechanism is also emphasized in ISSAI 12 “The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens.” With the introduction of this document the activities of the SAIs become more visible and beneficial for the enhancement of overall democratic consciousness.³ Parallel to previous documents this document also requires SAIs to “have appropriate mechanisms for following-up audit findings and recommendations” and “report, as appropriate, on the follow-up measures taken with respect to their recommendations.” (INTOSAI ISSAI 12, 2013: 6-7). As it is seen, SAIs are not only encouraged to have an appropriate follow-up mechanism but they are required to report on the follow-up measures as well.

2. PUBLIC SECTOR AUDIT METHODOLOGIES AND FOLLOW-UP

The ISSAI framework mainly describes three types of public sector auditing; financial audit, compliance audit and performance audit. The relevant guidelines with regard to these audit techniques appear in Level 4 of the framework (ISSAI 1000-4999). Most conspicuously, financial audit standards compose the big portion of ISSAI framework (INTOSAI ISSAI 1000-2999, 2010). They originally come from the International Standards on Auditing (ISAs) introduced by International Federation of Accountants (IFAC ISAs, 2010). INTOSAI directly adopted the ISAs in 2010 and by adding a Practice Note to each document the ISAs became public sector financial auditing standards.

According to the framework, the purpose of financial audit is to enhance the degree of confidence of intended users in the financial statements. This confidence is achieved through the expression of an opinion by the auditor as to whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework (INTOSAI ISSAI 200, 2013: 4). In fact, the core aim of the financial audit is to produce a final opinion for the relevant parties such as stakeholders, investors, creditors or debtors. So we can conclude that financial audit methodology is basically an opinion-focused methodology. However, one should consider that this sort of opinion may not be relevant or

³ We observe that recent INTOSAI standards attribute a more active and assertive role to the SAIs. In this regard, ISSAI 12 considers SAIs as key and leading actors in the public management system as a whole, far beyond their traditional roles and responsibilities. Interestingly, ISSAI 12 takes “public sector auditing” as an important factor in making a difference to the lives of citizens. Within the concept of the standard; an independent, effective and credible SAI is regarded as an essential component in a democratic system where accountability, transparency and integrity are indispensable parts of a stable democracy.

meaningful for the public sector as expected because, far from reaching an opinion, the audit results in the public sector mainly provide guidance for the betterment of the public accounts and generally focus on the enhancement of the public accountability.

Although reached through a highly sophisticated process of various analytical techniques, the opinion in the financial audit ultimately presents a very static financial description of the audited entity. We cannot get a dynamic picture of the entity in financial audit unless we go deep into the analytical procedures performed by the auditors behind "the fixed opinion." On account of this, we can infer that financial audit methodology is apparently incompatible with the follow-up mechanism because the opinion in financial audit just seeks to give an overall and instant idea about the entity and thereupon in the conduct of financial audits the financial auditors would tend to have very little concerns about the follow-up of their previous findings for the upcoming years. It should not be also forgotten that the opinion in the financial audit typically covers a one year period and the new year's findings will be normally taken into consideration just during the formulation of the next year's opinion. In that case, the financial auditor would righteously not care about whether or not his findings are followed up properly. Just because, this year's issues are wrapped in this year's opinion and the next year's issues will be normally handled within the next year's opinion.

Of course there may be creative solutions for financial audit technique to work appropriately with the follow-up mechanism. By claiming that "the financial audit methodology is incompatible with the follow-up mechanism" we just refer to the theoretical implications of the financial audit within the concept of private sector auditing. By adding some other features to financial audit or synthesising it with other audit methodologies one can surely obtain an applicable hybrid financial audit methodology for the public sector which in turn becomes more compatible with follow-up mechanism. For example in the financial audit reports of some SAIs (especially those belong to Westminster system) we come up with some audit recommendations which are regularly followed up through the next engagements.

Let's have a look at the likely follow-up procedures in compliance audits. The ISSAI framework defines the compliance audit "as the independent assessment of whether a given subject matter is in compliance with applicable authorities identified as criteria." Accordingly, compliance audits are carried out by assessing whether activities, financial transactions and information comply, in all material

respects, with the authorities which govern the audited entity (INTOSAI ISSAI 400, 2013: 3). Here we see that the compliance audit is identified very similar to financial audit and the methodology of financial audit is fully copied in the implementation of compliance audits. We face with mysterious definitions of “subject matter” and “subject matter information” in the compliance audit guidelines but in fact these terms are substitutive variants of the term “financial statements” in financial audits. So the same inferences can be made for compliance audit just as those made in the case of equivocal compatibility of financial audit with the follow-up mechanism. Will the detection of incompliances in a report enable the auditors to make concrete recommendations and how will the likely follow-up procedure function in compliance audit methodology? We don’t have any practical answer to these questions in the relevant guidelines. In fact, these are very challenging questions and they somehow urge us to conclude that the given naïve description of the compliance audit does not allow an appropriate follow-up mechanism either.

The case is heavily different in performance auditing as compared to other audit techniques.⁴ The ISSAI framework defines performance auditing as “an independent, objective and reliable examination of whether government undertakings, systems, operations, programmes, activities or organisations are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement” (INTOSAI ISSAI 300, 2013: 2). According to the framework “the main objective of performance auditing is constructively to promote economical, effective and efficient governance. It also contributes to accountability and transparency” (INTOSAI ISSAI 300, 2013: 3). In contrast to previous audit methodologies we see that the follow-up process is described as one of the main steps of performance auditing. Following the planning, conducting and reporting phases we have follow-up phase which is mentioned separately as fourth step of the performance auditing. According to the relevant standard, the follow-up phase in performance auditing refers to “the

⁴ We observe that many national audit offices have expanded their remit beyond traditional financial and compliance auditing to focus on performance auditing and assessments. Performance auditing has become a central feature of most advanced nations’ national audit offices. It is now generally accepted that performance auditing is one of the best instruments for the establishment of democratic governments. Parallel to new developments in many countries performance audit has increasingly become the basis for legislatures or their scrutiny committees to undertake their work, often providing the majority of the evidence for their enquiries, and for follow-up action by government. Many scholars have no hesitation about the fact that performance auditing is for democracy and for improvement. For an extensive discussion of performance auditing with respect to the notion of accountability and democratic governance see *Performance Auditing: Contributing to Accountability in Democratic Government* (Lonsdale J., Wilkins P., Ling T., 2011).

auditors' examination of corrective action taken by the audited entity, or another responsible party, on the basis of the results of a performance audit. It is an independent activity that increases the value of the audit process by strengthening the impact of the audit and laying the basis for improvements to future audit work. It also encourages the audited entities and other users of reports to take the latter seriously, and provides the auditors with useful lessons and performance indicators" (INTOSAI ISSAI 300, 2013: 17). The standard also underpins some crucial points with regard to the follow-up mechanism:

- Follow-up is not restricted to the implementation of recommendations but focuses on whether the audited entity has adequately addressed the problems and remedied the underlying situation after a reasonable period of time.
- When conducting follow-up of an audit report, the auditor should concentrate on findings and recommendations that are still relevant at the time of the follow-up and adopt an unbiased and independent approach.
- Follow-up results may be reported individually or as a consolidated report, which may in turn include an analysis of different audits, possibly highlighting common trends and themes across a number of reporting areas (INTOSAI ISSAI 300, 2013: 17).

3. HOW TO IMPLEMENT FOLLOW-UP PROCEDURE?

There are various applications of follow-up mechanism in different countries. Putting aside the performance audit implementations, it cannot be said that there exists a systematic and standardised follow-up mechanism in the conduct of public sector audits. Some countries exhibit some good examples of follow-up mechanisms but the theoretical and the practical framework of the mechanism is still developing at the moment. As mentioned before, especially some good practices of follow-up mechanism in system audits and internal audits contribute much to this development. Here we will try to suggest an applicable follow-up mechanism in the public sector auditing and within this scope we will also try to determine some distinctive features of an ideal mechanism.

Before all, we should differentiate "the planning issues" faced by the auditors during the planning phase from that of "the follow-up issues" which are actually faced after the fixed/defined period of the audit. Follow-up mechanism is mainly defined and related with post-audit situations so we cannot cover "the

analysis of the findings and recommendations from previous engagements during the planning of the audit” under the label of follow-up process. Some financial audit manuals give a special reference to “the evaluation of the previous audits by the auditors during the planning phase” but we should not mix these sorts of planning issues with the sheer follow-up procedure. For example, in Generally Accepted Government Auditing Standards (GAGAS-United States of America) it is stated that;

“When performing a GAGAS audit, auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements or other financial data significant to the audit objectives. When planning the audit, auditors should ask management of the audited entity to identify previous audits, attestation engagements, and other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented” (GAGAS, 2011: 94).

As it is seen, the relevant GAGAS describes a very preliminary/technical issue in order to address the findings and recommendations from previous engagements in the planning of the financial audit. The information gathered by the auditors during the planning phase are very crucial just because they are useful in assessing the risk and determining the nature, timing, and extent of current audit work, so this sort of evaluation is totally different from the following up of the audit itself. The follow-up process is mainly implemented to monitor the disposition of audit results and ensure that responsive action plans have been effectively implemented. During the configuration of the planning issues auditors are in the process of imitating a new audit, however in follow-up process auditors are following the results of a finished audit. Normally an audit is officially closed after all of the recommendations have been recommended for closure through the follow-up audit process. We can say that there are two primary objectives for follow-up auditing:

1. Was the recommendation implemented as described in the plan of action submitted by the management?

2. Did the recommendation and plan of action result in the intended effect of mitigating the risk that had necessitated the recommendation in the first place?

It is important for both the supreme audit institution and the audited entity to know the extent to which corrective action has taken place to resolve previously reported issues. SAIs should conduct a follow-up no later than two years after the completion of an audit. Some audits may need to be followed up sooner than others, due to the significance and nature of the issues raised in the original report. In the initial planning of a follow-up, the audit team should consider some critical questions:

- **Timeliness:** Is the time appropriate for follow-up process (does the entity has enough time to address the issues and take subsequent actions after they are reported)?
- **Scope:** Should the follow-up audit address only the implementation of the recommendations?
- **Evolution of the problems:** Does the initial problem or issue identified evolve with time?
- **Extent of the risks:** What is the extent of the risk associated with issues raised in the original report?

The focus of the follow-up should be to determine the progress achieved in resolving the issues originally identified. If the auditors go beyond that focus, they would easily run out of the spirit of follow-up mechanism. One should not forget that issues may evolve with time, and focussing strictly on recommendations may miss a new concern, just because the recommendations may not be fully relevant to new circumstances or the evolution of the issue. So the auditors should consider the evolution of the issues appropriately and on a timely basis.

The follow-up process may begin with a request to the entity for an update on the status of the action taken to implement the recommendations from prior years' audits. The request may include the following questions:

- What steps have the entities taken to achieve the needed improvements?
- How well are entities progressing in those efforts?

Reporting on follow-up conclusions is of vital importance. Auditors should avoid using loose expressions and try to give a comprehensive and coherent view of the post-audit situations. The best way to refrain from delving into futile and excessively general assessments is to use a reasonable rating scale which is both inclusive and exhaustive. The crucial point is that the readers of the reports should not meet with any ambiguously abstract overall considerations. There can

be six different situations/audit views in the eventual assessment of follow-up applications.

1. No progress or insignificant progress: In this case, the main response of the audited entity to the follow-up is just restricted to generating some informal plans. Therefore the auditors may qualify their opinion as “no progress” or “insignificant progress”.

2. Planning stage: Here the auditors observe that the formal plans for organizational changes have been created and approved by the appropriate level of management, with appropriate resources and a reasonable timetable. In the follow-up report the auditors may conclude that the audited entity has some preliminary progress within the concept of addressing the previous recommendations.

3. Preparation for implementation: This scale indicates that the audited entity has begun necessary preparations for implementation, such as hiring or training staff, or developing or acquiring the necessary resources to implement the relevant recommendation. This also refers to “material progress” in the implementation of recommendations.

4. Substantial implementation: In this scale, the audit team observes that the enabling structure and processes are in place and integrated in some parts of the organization, and some achieved results have been identified as well. This refers to “substantial progress” in the implementation of recommendations.

5. Full implementation: This scale represents the status of “best achievement”. In the report the auditors conclude that the enabling structures and processes are operating as intended and implemented fully in all intended areas of the organization.

6. A recommendation is no longer applicable: Here the auditors indicate non-applicability where the recommendation is obsolete due to time lapses, new policies, etc. This scale should be attentively differentiated from the first scale which is labelled as “no progress” or “insignificant progress” (Public Service Commission of Canada, 2016).

Similar to other audit methodologies, in the early process of the follow-up audit, the audit team should provide the entity’s management with the scale to be used. At the end of the follow-up, the audit team should present and discuss the results with entity representatives and prepare a report.

Ideally, the original audit team members carry out the follow-up audit. However, this may not be possible because of conflicting scheduling needs. We can speak of two main methods for preparation of the follow-up audit reports. Firstly, every original audit team may prepare their separate follow-up audit reports. In this case, the final follow-up audit reports are not consolidated and the procedures of each report are conducted by the original audit teams. Secondly, the SAI may choose to prepare directly consolidated audit reports depending on the individual follow-up reports of the audited entities. By this way, the general issues and the assessments of the public management system with regard to follow-up mechanisms are systemically channelled through the public debate and parliamentary discussions.

Another important aspect with regard to follow-up mechanism is to consider the possibilities for re-audit. The audit team should distinguish the needs for re-audit from that of the issues to be assessed within the follow-up mechanism. In reviewing the situation for audit follow-up, the audit team may find that the issues have evolved and need to be redefined. New issues may also be identified and judged important for assessment and reporting to parliament. Accordingly, on account of a risk based perspective, the key issues should be meticulously differentiated from general follow-up requirements and identified for re-audit separately.

CONCLUSION

Shedding light to developmental chances and guiding on the betterment of public finance management system has become one of the core aims of public auditing today. Doubtlessly, the most significant function of public auditing is to advance accountability and fiscal transparency in the public sector. In this respect, attaching importance to follow-up audit may highly contribute to complying with the innovative developments in audit theory and practice. We can say that follow-up procedure is the most critical complementary attempt of the auditing philosophy to provide meaningful guidance on the overall consciousness of accountability.

The public sector auditing practise reveals its best performance only through an effective follow-up mechanism. Without follow-up, public sector auditing would not manifest its expected missions appropriately. Normally an audit process covers three phases; planning, execution and reporting. To our view, the follow-up phase should be described and defined as the fourth phase of public sector auditing.

Although some critical and congruent references to follow-up procedures are made in high level documents of ISSAI framework (Level 2 and 3), the auditors have no practical guidance on the implementation of the procedure especially within the requirements of low level documents of the framework (Level 4).

There are three main audit methodologies in the ISSAI framework. Within these methodologies only performance audit approach includes a well-defined follow-up mechanism. However, apart from some partial references to follow-up issues in the planning phases of the audit, we observe that the sheer follow-up procedure as a post-audit situation is totally ignored in the requirements of financial and compliance audit approaches.

In fact, the given descriptions of both financial and compliance audit methodologies are incompatible with follow-up mechanism. Financial audit methodology is incompatible with follow-up because, as a private sector auditing experience, it essentially presents "a very fixed and opinion-focused audit philosophy." It is almost impossible to get a dynamic picture of the entity in financial audit unless we go deep into the analytical procedures performed by the auditors behind the fixed opinion. Moreover, as the opinion in financial audit just seeks to give an overall and instant idea about the entity, the financial auditors tend to have very little concerns about the follow-up of their previous findings for the upcoming years. It should not be also forgotten that the opinion in the financial audit typically covers a one year period and the new year's findings are normally taken into consideration just during the formulation of the next year's opinion. The case is almost the same in compliance audit as described in the ISSAI framework.

Finally, we must also consider that if an audit approach limits itself only with the detection of irregularities and does not indicate any developmental capability, it eventually reduces itself into a non-creative institutional technique. Perhaps we need a more comprehensive definition of public sector auditing under the label of performance audit as a whole. Performance audit differs essentially from the other audit approaches in that it offers solutions, highlights progressive points and yet develops concrete recommendations for the enhancement of public management system. Admittedly, these goals are achievable only through an effective and appropriate follow-up mechanism.

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