Good Practices Template for EUROSAI members

SAI's name	Rechnungshof / Austrian court of Audit
Country	Austria
Title of the good practice	Follow-up enquiry

Indication the GP document topic the good practice can be classified under

I. Governance

- [x] I.1 Risk Management System
- [x] I.2 Performance Indicators
- [ ] I.3 Self-Assessment of the Organisation
- [ ] I.4 Peer Review
- [ ] I.5 Other GPs connected to governance

II. Audit matters

- [x] II.1 Selection of Audit Tasks
- [x] II.2 Supporting the Audit Process
- [x] II.3 Cooperation with the Auditee during the Audit Process
- [ ] II.4 Monitoring Audit Impact
- [ ] II.5 Quality Review of Completed Audits
- [ ] II.6 Other GPs connected to professional audit work

III. Human resources

- [ ] III.1 Staff Performance Appraisal
- [ ] III.2 Professional Training
- [ ] III.3 Staff Satisfaction
- [ ] III.4 Other GPs connected to human resources

IV. Communication

- [ ] IV.1 Internal Communication and Dialogue
- [ ] IV.2 External Communication and Relationship with Stakeholder
- [ ] IV.3 Other GPs connected to communication

V.

- [ ] Other

Indication of the ISSAI 40/ISQC 1 element the good practice can be classified under

- [x] 1. Leadership responsibilities for quality within the firm
- [ ] 2. Relevant ethical requirements
- [ ] 3. Acceptance and continuance of client relationships and specific engagements
- [ ] 4. Human resources
- [x] 5. Engagement performance
- [ ] 6. Monitoring

Data of contact person

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Year of introducing the good practice (roughly)	2010
Year of update (if applicable)	2019

The issue addressed by the good practice (i.e. Challenge) maximum 500 characters	The ACA evaluates its performance and impact. For this purpose it developed a two-stage system of impact assessment. In the first stage, the ACA performs a follow-up enquiry on the recommendations issued by the ACA in the previous year. The results of the follow-up enquiry are published and form the basis for the second stage of impact assessment, the “follow-up audits”.
Short description of the good practice maximum 1500 characters	With regard to the recommendations given by the ACA in the previous year, the ACA asks the audited entities to report on the level of their implementation. This level (implemented, promised, outstanding) is categorised based on their answers. The results of this follow-up procedure are published in the activity reports at the federal, Laender and municipal level. At the same time, they also provide the basis for the second stage of impact assessment, the “follow-up audits”, which are the strongest tools of impact assessment. In the “follow-up audits”, the ACA examines the implementation of its recommendations on site. This is an important contribution to the sustainability of financial control since it enhances the value of audit activities and the effectiveness of recommendations. For both procedures the ACA developed quality standards, which are revised on a regular basis.
Internet adress where further information on the good practice is available	http://www.rechnungshof.gv.at/ueber-den-rh/pruefung/pruefungsformen.html http://www.rechnungshof.gv.at/berichte/nachfrageverfahren.html
Date of submission	04/06/2014
Other ralated materials considered useful (request to attach documents)	

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