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## CHAPTER FOUR

# Follow-up of Recommendations in the *Special Report on Accountability and Value for Money (2000)*

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It is our practice to make specific recommendations in our value-for-money (VFM) audit reports and ask ministries and agencies to provide a written commitment to take corrective action for publication in Chapter Three of our Annual Report. Two years after we publish the recommendations and related responses, we follow up on the status of actions taken by ministries and agencies with respect to our recommendations.

Chapter Four provides some background on the value-for-money audits reported on in Chapter Three of our *Special Report on Accountability and Value for Money (2000)* and describes the current status of corrective action that has been taken to address our recommendations since that time. The sections in this chapter consist of follow-up reviews.

Our follow-up reviews are planned and conducted to provide a moderate level of assurance on the extent and adequacy of corrective actions taken by ministries or agencies. The reviews consist primarily of inquiries and discussions with management; analyses of information they provide; and, where deemed appropriate, limited examination and testing of systems, procedures, and transactions. This is not an audit, and accordingly, we cannot provide a high level of assurance that the corrective actions described have been implemented effectively to fully resolve noted problems. Where these reviews identify new issues or concerns that need to be acted upon, these issues will be considered in our audit planning process. In any event, the results of the corrective actions taken or planned will be more fully examined and reported on through future audits.

Overall, we concluded that a number of our 2000 recommendations appear to have been fully or substantially acted upon. However, there are many recommendations where action remains to be taken or is ongoing.