

Procedures for performance audit and special audit

Commission of Audit



Auditees



Audit report



- ① Audit project is approved after a proper study, then auditee is notified
- ② Audit work
- ③ Audit findings
- ④ Audit results
- ⑤ Internal audit; Conduct a comprehensive analysis of the written responses of auditee



Receive audit notification

Provide relevant information

Confirm issues identified in audit findings

- ⑥ Complete the audit report, in which :
 - Audit findings – description of issues identified
 - Audit opinions – analysis and conclusion
 - Audit suggestions – directions of improvement