

## **Audit Finalisation and Reporting**

### **Points Arising**

Any points that have been recorded during the course of an audit are collected together in the 'Points Arising' module. The points are grouped by type (e.g. finding, point forward, review point) and can be sorted and filtered in the usual way.

Points may have a life cycle independent of Tests or Actions/Recommendations.

Findings (and other types of Points, if so configured) can be used as the source of Actions, for inclusion in the Audit Report. You can also enter Actions directly in the Risks & Controls Register or through the Audit Report module.

### **Audit Report**

Use the Audit Report module to bring together recommendations, management responses and proposed/agreed actions, and to optionally generate your Audit Report. Also use this module to follow up the agreed actions for the current audit.

The action tracking and follow up mechanisms within this module are identical to those described in the Action Tracker module at Universe level (see later), except that in the Audit Report module they only include actions for the currently loaded audit.

Use the PAWS reporting functions to generate your report, or alternatively Pentana can provide an MS Word document template that can be customised to meet your requirements.

Perform multiple follow-ups against actions within this audit. See 'Action Tracking'.

### **Completion and Archive**

Once all your work is complete and finalised, sign off the audit as complete. At Audit Sign-off, optionally update the audit risks and controls back to the entity.

Where an audit has been signed off it becomes 'Complete'. Completed audits become read-only in all respects except for action follow-ups. When all actions are finally cleared, select 'File', 'Archive Audit' to set the audit to 'Archived' within the database.