



METROPOLITAN WASHINGTON AIRPORTS AUTHORITY

Audit Follow-Up Summary



Audit Follow-Up Summary

- **The Office of Audit conducts an annual follow-up audit to assess whether appropriate actions have been taken to address the observations and recommendations discussed in prior year audit reports.**
- **Authority Offices submit a summary of the actions taken to implement the audit recommendations.**



Audit Follow-Up Summary

- **The Office of Audit procedures for the follow-up audit include:**
 - **Assessing the reasonableness, completeness and adequacy of the action;**
 - **Considering impact of policy changes, new procedures, forms or other documents associated with each action; and**
 - **Reviewing other supporting documentation on a sample basis to ensure that the recommendations were implemented.**



Audit Follow-Up Summary

- **Forty-two audit reports were reviewed for this year's audit follow-up.**
 - 23 reports are from audits completed in 2012
 - 19 reports are from audits conducted in 2011 or earlier periods.
- **Substantial progress has been made implementing the recommendations.**
 - 155 of the 170 recommendations were closed.
 - 10 recommendations were rated open substantial progress
 - 5 remaining open incomplete.



Audit Follow-Up Summary

- **The closure rate, 91 percent, is higher than the 75 percent rate achieved in the prior year.**
- **All of the recommendations have been completely closed for 34 of the 42 reports included in this audit.**