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Progress Report on the Development of Audit Recommendation Tracking System (ARTS)

1) Introduction

Audit Recommendation Tracking System (ARTS) is essential for a Supreme Audit Institution (SAI) to monitor the implementation and resolution of audit recommendations. Currently, the Office of the Federal Auditor General (OFAG) and the Offices of the Regional Auditor General (ORAGs) perform this task manually which is time consuming to perform, cannot provide live status reports and the completeness of reporting all issued recommendations is questionable. As a result, the TAUT program through the audit work stream was requested to support OFAG and the ORAGs to automate the processing, reporting and utilization of audit recommendations for their respective auditee's. So, we are working with the Office of the Federal Auditor General (OFAG) to design, test, implement and train audit personnel on an Audit Recommendation Tracking System (ARTS) for Tax, Audit and Transparency Program (TAUT), audit component in Ethiopia.

Deliverables:

We are in agreement with OFAG and DAI/TAUT program to deliver the following outcomes in the work of developing the ARTS application:

- ARTS design with updated data model, data relationships, data dictionary and unified modelling language (UML) diagrams.

- Updated business process with diagrams.

- New system developed as a web based application, tested and debugged. (PHP, Java Script, CSS, MYSQL and Apache Web Server)

- Technical manual for system administrator.

- User's operational manual.

- Training materials which include an instructors training manual along with PowerPoint presentation slides. The training should emphasis the reporting aspects of the system as well as data entry.

- Deliver training to a core group of end-user personnel at OFAG.

- Deliver training to the IT Unit in OFAG on the detailed workings of the new system.

- Source code of new system to be handed over to OFAG at final acceptance of the new system.

2) Specific response to the requirements in the ToR

As per your requirement document (ToR), we have outlined what we have done in meeting your requirements as follows:

    A. Analyzing and designing new system

      We have analyzed and designed the following major components of the proposed system:

- ❖ ARTS design with updated Data Model with Data Relationships,
- ❖ ARTS Data Dictionary,
- ❖ ARTS Use Case Diagrams,
- ❖ ARTS Updated Business Process Diagram,
- ❖ Responsibility Assignment Matrix (RAM)/RACI Diagram.

The proposed system has different actors/users:

- ▪ A1:Auditee
- ▪ A2:Auditor/Audit Team Leader
- ▪ A3:Audit Manager
- ▪ A4:Audit Director
- ▪ A5: Deputy Auditor General
- ▪ A6: Special Assistant / Auditor General
- ▪ A7: PAC
- ▪ A8:System Admin

The system provides secure access controls at the levels for each actor/user for accessing specific modules/transactions within the ARTS application. The application will be supplied with comprehensive and appropriate User and Technical Manuals.

The system will allow secure data entry, editing and storage of all details associated with all findings and recommendations processed. In addition, the system will have a flexible search facility and flexible reporting environment that can be tailored for use by both 'novice' and 'expert' users.

Responsibilities of Actor: <u>System Admin</u>

- A8:System Admin
  - Manage Accounts
  - Assign Roles of Employees
  - Record Auditee Profile
  - Manage Level of Risk of Auditee
  - Backup

Responsibilities of Actors/Users: <u>Regularity Audit</u>

- **A1:Auditee**
  - View Audit Engagement Letter
  - Record Auditee Profile
  - Prepare Financial Information
  - View Management Letter
  - View Final Report

- **A2:Auditor/Audit Team Leader**
  - Review Financial Information
  - Identify Audit Area
  - Determine Audit Objective
  - Start Financial Audit Follow-up before current audit process
    - ❖ View Previous Year Management Letter and Start Follow-up
    - ❖ If Management Office not Active, Report to OFAG else record unsolved previous year findings as a new finding under miscellaneous.

- o Record Financial Audit Query for each financial information and prepare the following five main activities for each financial audit query
    - ▪ Findings,
    - ▪ Risks,
    - ▪ Recommendation,
    - ▪ Management Response,
    - ▪ Auditor's evaluation.

- ▪ **A3:Audit Manager**
    - o Review Financial Audit Query
    - o Generate Report
    - o Issue Management Letter(Low Level Risk)

- ▪ **A4:Audit Director**
    - o Send Audit Engagement Letter
    - o Review Financial Audit Query
    - o Generate Report
    - o Issue Management Letter(Medium/High Level Risk)

- ▪ **A5: Deputy Auditor General**
    - o Review Financial Audit Query
    - o Generate Report
    - o Issue Management Letter(Very High Level Risk)
    - o Issue Final Report

- **A6: Special Assistant / Auditor General**
    - Review Financial Audit Query
    - Generate Report
    - Issue Management Letter(Very High Level Risk)
    - Issue Final Report

- **A7: PAC**
    - View Final Report
    - Provide Feedback

Responsibilities of Actors/Users: Performance/IT/Environment Audit

- **A1:Auditee**
    - Record Auditee Profile
    - View Audit Engagement Letter
    - View Fact Sheet
    - Provide Auditee Opinion (Management Response)
    - View Audit Findings and Recommendations

- **A2:Auditor/Audit Team Leader**
    - Overview Audit Area
    - Determine Audit Objective
    - Prepare Audit Issues
    - Prepare Evaluative Criteria
    - Determine Audit Methodology
    - Prepare Audit Findings

- o Generate Fact Sheet
- o Prepare Audit Conclusion
- o Prepare Audit Recommendations

- **A3:Audit Manager**
  - o Review Audit Findings
  - o Generate Fact Sheet
  - o Review Audit Recommendations
  - o Generate Report
  - o Issue Audit Findings and Recommendations (Low Level Risk)

- **A4:Audit Director**
  - o Review Audit Findings
  - o Generate Fact Sheet
  - o Review Audit Recommendations
  - o Generate Report
  - o Issue Audit Findings and Recommendations (Medium/High Level Risk)

- **A5: Deputy Auditor General**
  - o Review Audit Findings
  - o Generate Fact Sheet
  - o Review Audit Recommendations
  - o Generate Report
  - o Issue Audit Findings and Recommendations (Very High Level Risk)

- **A6: Special Assistant / Auditor General**
    - Review Audit Findings
    - Generate Fact Sheet
    - Review Audit Recommendations
    - Generate Report
    - Issue Audit Findings and Recommendations (Very High Level Risk)

- **A7: PAC**
    - View Audit Findings and Recommendations
    - Provide Feedback

Responsibilities of Actors/Users: Follow-up Performance/IT/Environment Audit

- **A1:Auditee**
    - View Previous Year Audit Findings and Recommendations
    - Provide Action Plan
    - View Follow-up Fact Sheet
    - Provide Auditee Follow-up Opinion (Management Response)
    - View Follow-up Findings and Recommendations

- **A2:Auditor/Audit Team Leader**
    - Determine Status of Implemented Action Plan
    - Determine Follow-up Objective
    - Determine Follow-up Methodology
    - Prepare Follow-up Findings

- o   Generate Follow-up Fact Sheet
- o   Prepare Follow-up Conclusion
- o   Prepare Follow-up Recommendations

- **A3:Audit Manager**
  - o   Check Whether Action Plan Provided
  - o   Check Whether Hearing Time Ended
  - o   Assign Auditors to Start Audit Follow-up
  - o   Review Follow-up Findings
  - o   Generate Follow-up Fact Sheet
  - o   Review Follow-up Recommendations
  - o   Generate Report
  - o   Issue Follow-up Findings and Recommendations (Low Level Risk)

- **A4:Audit Director**
  - o   Review Follow-up Findings
  - o   Generate Follow-up Fact Sheet
  - o   Review Follow-up Recommendations
  - o   Generate Report
  - o   Issue Follow-up Findings and Recommendations (Medium/High Level Risk)

- **A5: Deputy Auditor General**
  - o   Review Follow-up Findings
  - o   Generate Follow-up Fact Sheet
  - o   Review Follow-up Recommendations

- o Generate Report

- o Issue Follow-up Findings and Recommendations (Very High Level Risk)

- **A6: Special Assistant / Auditor General**

  - o Review Follow-up Findings

  - o Generate Follow-up Fact Sheet

  - o Review Follow-up Recommendations

  - o Generate Report

  - o Issue Follow-up Findings and Recommendations (Very High Level Risk)

- **A7: PAC**

  - o View Follow-up Findings and Recommendations

  - o Provide Feedback

3) Data Model with Data Relationships

Data modeling is the process of representing data objects and their relationships to other objects. Data modeling is performed to define data requirements of an information system in supporting business processes. The figure below shows data model with data relationships of the proposed system:
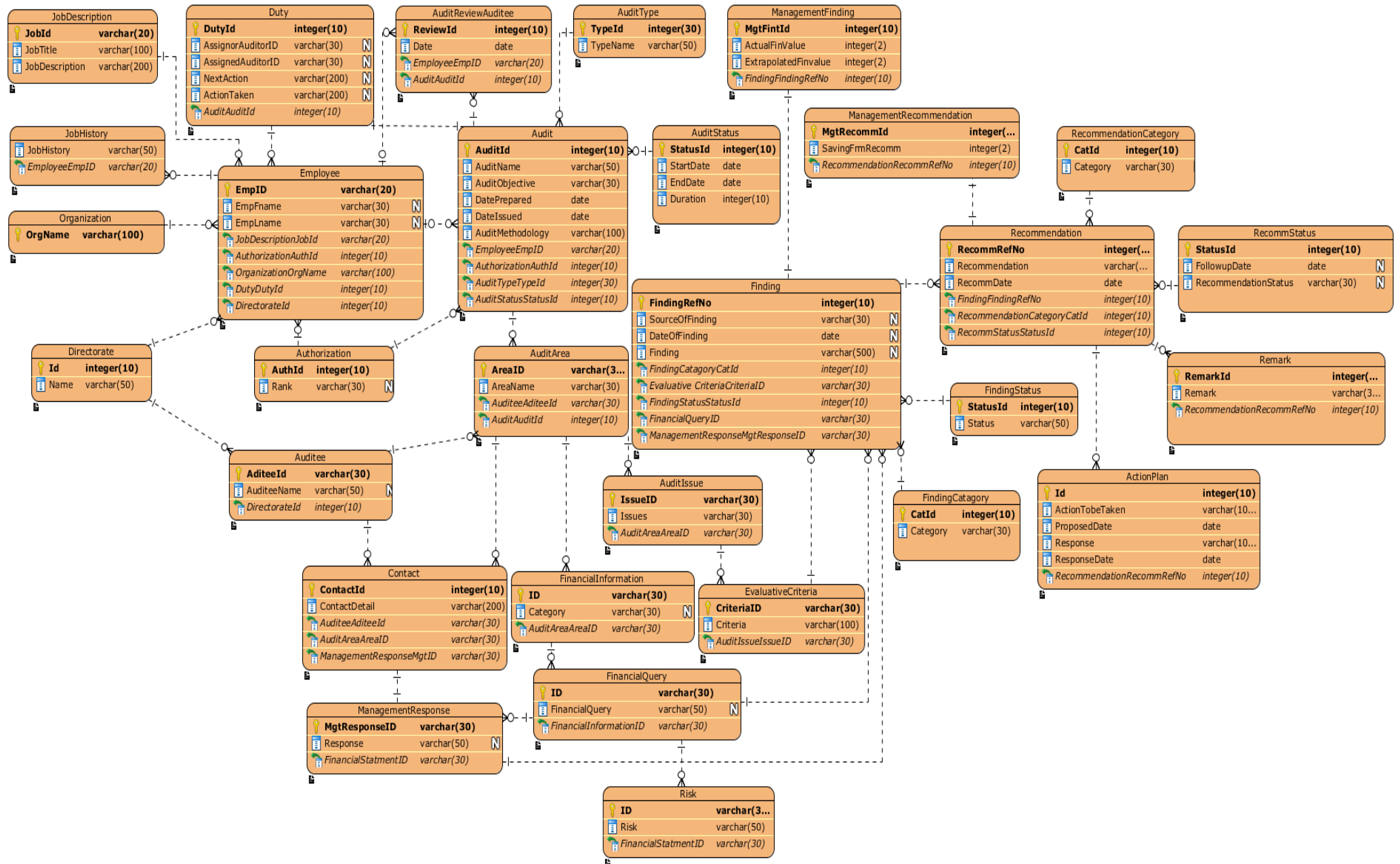
Figure 1: ARTS Data Model with Data Relationships

4) Data Dictionary

Data dictionary is the textual description of data objects and their inter-relationships. It is commonly used in confirming data requirements and for database developers to create and maintain a database system. Table below identified the data fields along with a description of the data field title and the format of data required.

Entity Name	Entity Description					
Column Name	**Column Description**	**Data Type**	**Length**	**Primary Key**	**Nullable**	**Unique**
📁 ActionPlan	This contains the details of responses the auditee response to the issued audits.					
ActionTobeTaken	This is a text field listing the actions which the auditee proposes to take to the recommendations	Varchar	1000	false	true	false
Id	Reference number for the response	Integer	10	true	false	false
ProposedDate	This is a date field outlining the date by which the auditee plans to implement its proposed action	Date	0	false	true	false
RecommendationRecommRefNo		Integer	10	false	false	false
Response	This is a text field which incorporate the actual response of the auditee to the findings and recommendations	Varchar	1000	false	true	false
ResponseDate	This is a date field relating to date the auditee responds to the recommendations	Date	0	false	true	false
📁 Audit	An Entity which contains the information about the audit					
AuditId	Each Audit should have a unique identifying number	Integer	10	true	false	false
AuditMethodology	This is methodology of the audit	Varchar	100	false	true	false
AuditName	This is the name of the audit	Varchar	50	false	true	false
AuditObjective	This objective of the audit	Varchar	30	false	true	false
AuditStatusStatusId		Integer	10	false	false	false

Entity Name	Entity Description					
AuditTypeTypeId		Integer	30	false	false	false
AuthorizationAuthId		Integer	10	false	false	false
DateIssued	This is a date field relating to date of issuing audit recommendations	Date	0	false	true	false
DatePrepared	This is the date that the audit finding / recommendation was prepared by the auditor	Date	0	false	true	false
EmployeeEmpID		Varchar	20	false	false	false
📁 AuditArea	An Entity which contains the information about the audit area					
AreaID	Identification for the audit area	Varchar	30	true	false	false
AreaName	This is the name of audit area	Varchar	30	false	true	false
AuditAuditId		Integer	10	false	false	false
AuditeeAditeeId		Varchar	30	false	false	false
📁 Auditee	An Entity which is an organization (or part of an organization) that is being audited.					
AditeeId	A unique identifying number for each auditee	Varchar	30	true	false	false
AuditeeName	Name of auditee organization	Varchar	50	false	true	false
DirectorateId		Integer	10	false	false	false
📁 AuditIssue	This is an Entity which contains list of audit issues					
AuditAreaAreaID		Varchar	30	false	false	false
IssueID	Reference number for a particular audit issue	Varchar	30	true	false	false
Issues	Detail of the issue	Varchar	30	false	true	false
📁 AuditReviewAuditee	An Entity containing the details of the reviewer					
AuditAuditId		Integer	10	false	false	false
Date	This is the date that the audit finding / recommendation was reviewed by the supervisor	Date	0	false	true	false
EmployeeEmpID		Varchar	20	false	false	false

Entity Name	Entity Description					
ReviewId	reference number for the review	Integer	10	true	false	false
📁 AuditStatus	An entity which contains the status of audit					
Duration	Span of the period	Integer	10	false	true	false
EndDate	End date of the audit	Date	0	false	true	false
StartDate	Start date of the audit	Date	0	false	true	false
StatusId	A unique identifying number for audit status	Integer	10	true	false	false
📁 AuditType	An entity which contains information about type of audit					
TypeId	reference number for the audit type	Integer	30	true	false	false
TypeName	This field should indicate the type of audit performed, i.e. Financial, Performance,Compliance, Fraud Investigation,Special Investigation etc.	Varchar	50	false	true	false
📁 Authorization	Authorization a particular employee is related to.					
AuthId	Reference number for the authorization	Integer	10	true	false	false
Rank	This is the grade of the auditors that initiated the finding or recommendation e.g. auditor, audit senior, manager, etc.	Varchar	30	false	true	false
📁 Contact	This is an Entity which contains contact details about the auditee					
AuditAreaAreaID		Varchar	30	false	false	false
AuditeeAditeeId		Varchar	30	false	false	false
ContactDetail	Detail contact information eg.email,phono,fax,pobox..	Varchar	200	false	true	false
ContactId	Reference number for a particular contact	Integer	10	true	false	false
ManagementResponseMgtID		Varchar	30	false	false	false
📁 Directorate	An Entity contains list of directorates					
Id	A unique identifying number for each	integer	10	true	false	false

Entity Name	Entity Description					
	directorate					
Name	Name of the directorate	Varchar	50	false	true	false
🗀 Duty	An Entity which contain duty/responsibility of employees					
ActionTaken	This is a text field which indicates the actual action taken by the auditor assignee to perform the particular task	Varchar	200	false	true	false
AssignedAuditorID	This is a unique identifying number for assigned auditor	Varchar	30	false	true	false
AssignorAuditorID	This is a unique identifying number for assignor auditor	Varchar	30	false	true	false
AuditAuditId		Integer	10	false	false	false
DutyId	A unique identifying number for duties	Integer	10	true	false	false
NextAction	This is a text field which indicates the next action to be performed by the auditor	Varchar	200	false	true	false
🗀 Employee	An Entity which contain information about persons which are working in the audit organization					
AuthorizationAuthId		Integer	10	false	false	false
DirectorateId		Integer	10	false	false	false
DutyDutyId		Integer	10	false	false	false
EmpFname	This is the first name of the employee	Varchar	30	false	true	false
EmpID	A unique identifying number for each employee	Varchar	20	true	false	false
EmpLname	This is the surname of the employee	Varchar	30	false	true	false
JobDescriptionJobId		Varchar	20	false	false	false
OrganizationOrgName		Varchar	100	false	false	false
🗀 EvaluativeCriteria	This is an Entity which contains list of evaluative criteria					
AuditIssueIssueID		Varchar	30	false	false	false
Criteria	Detail of the criteria	Varchar	100	false	true	false

Entity Name	Entity Description					
CriteriaID	Reference number for a particular audit evaluative criteria	Varchar	30	true	false	false
🗂 FinancialInformation	This is an Entity which contains list of Financial Information category. e.g Income, expense,..etc					
AuditAreaAreaID		Varchar	30	false	false	false
Category	name of financial information category	Varchar	30	false	true	false
ID	A unique identifying number for each financial information category	Varchar	30	true	false	false
🗂 FinancialQuery	This is an Entity which contains list of Financial Query					
FinancialInformationID		Varchar	30	false	false	false
FinancialQuery	Detail of financial query	Varchar	50	false	true	false
ID	A unique identifying number for each financial query	Varchar	30	true	false	false
🗂 Finding	An Entity which contains information about the audit findings					
DateOfFinding	Date of finding	Date	0	false	true	false
Evaluative CriteriaCriteriaID		Varchar	30	false	false	false
FinancialQueryID		Varchar	30	false	false	false
Finding	This field will include the details of the audit finding.	Varchar	500	false	true	false
FindingCatagoryCatId		Integer	10	false	false	false
FindingRefNo	Each audit finding should have a unique identifying reference number	Integer	10	true	false	false
FindingStatusStatusId		Integer	10	false	false	false
ManagementResponseMgtResponseID		Varchar	30	false	false	false
SourceOfFinding	This is a text field. It will indicate how the audit finding was discovered	Varchar	30	false	true	false

Entity Name	Entity Description					
📁 FindingCatagory	An Entity which contains details about finding category					
Category	Audit findings should be categorised by type. A list of potential audit types will be discussed and agreed with OFAG.	Varchar	30	false	true	false
CatId	Reference number for each finding category	Integer	10	true	false	false
📁 FindingStatus	An Entity which contains status of the audit findings					
Status	Status of the audit finding	Varchar	50	false	true	false
StatusId	unique reference number for status	Integer	10	true	false	false
📁 JobDescription	Entity contains the description about the job					
JobDescription	Details or description about the job	Varchar	200	false	true	false
JobId	Identifies a particular job	Varchar	20	true	false	false
JobTitle	Title for the job	Varchar	100	false	true	false
📁 JobHistory	An Entity contains the work experience of the employee					
EmployeeEmpID		Varchar	20	false	false	false
JobHistory	Work experience of employee	Varchar	50	false	true	false
📁 ManagementFinding	An Entity which contains the financial values of the finding					
ActualFinValue	Many audit findings will include a financial value of the error discovered when performing the audit work. This should be recorded in ETB	Integer	2	false	true	false
ExtrapolatedFinvalue	In some instances, it will be possible to extrapolate the financial value of the audit finding which should be included in this field	Integer	2	false	true	false
FindingFindingRefNo		Integer	10	false	false	false
MgtFintId	Reference number for the finding management	Integer	10	true	false	false
📁 ManagementRecommendation	An Entity which contains the financial values of the recommendation					

Entity Name	Entity Description					
MgtRecommId	Reference number for the recommendation management	Integer	10	true	false	false
RecommendationRecommRefNo		Integer	10	false	false	false
SavingFrmRecomm	This is a numeric field and should accommodate values up to 999 billion plus two decimal places. It will incorporate the potential savings to government through implementation of audit recommendations.	Integer	2	false	true	false
🗀 ManagementResponse	This is an Entity which contains information about response of management for particular audit query					
FinancialStatmentID		Varchar	30	false	false	false
MgtResponseID	Reference number for a particular response	Varchar	30	true	false	false
Response	Detail of management response	Varchar	50	false	true	false
🗀 Organization	An Entity contains list of audit organizations					
OrgName	Name of audit organizations	Varchar	100	true	false	false
🗀 Recommendation	An Entity which contains information about the audit recommendation					
FindingFindingRefNo		Integer	10	false	false	false
RecommDate	Date of the recommendation	Date	0	false	true	false
Recommendation	This field will include the auditor's recommendations	Varchar	500	false	true	false
RecommendationCategoryCatId		Integer	10	false	false	false
RecommRefNo	Each audit recommendation should have a unique identifying reference number	Integer	10	true	false	false
RecommStatusStatusId		Integer	10	false	false	false
🗀 RecommendationCategory	An Entity which contains details about recommendation category					
Category	Audit Recommendation should be categorized by type.	Varchar	30	false	true	false

Entity Name	Entity Description					
CatId	Reference number for each category	Integer	10	true	false	false
🗀 RecommStatus	An entity which contains the status of the recommendation					
FollowupDate	This is a date field which includes the date of OAG follow up activity performed	Date	0	false	true	false
RecommendationStatus	This is a text field illustrating the current status of action / recommendation	Varchar	30	false	true	false
StatusId	Reference number for the status	Integer	10	true	false	false
🗀 Remark	An Entity which contains details of remark					
RecommendationRecommRefNo		Integer	10	false	false	false
Remark	Text field which includes any pertinent comments which the auditors feels need to be made but which are not covered in the other data fields listed	Varchar	300	false	true	false
RemarkId	Reference number for the remark	Integer	10	true	false	false
🗀 Risk	This is an Entity which contains list of Financial Risk for a particular financial audit query					
FinancialStatmentID		Varchar	30	false	false	false
ID	Reference number for a particular risk	Varchar	30	true	false	false
Risk	Detail of Financial Risk	Varchar	50	false	true	false

Table 1: ARTS Data Dictionary

5) Use Case Diagram

The main concepts of functional modeling are actors and use cases. An actor represents an entity external to the system which communicates with the system in order to achieve certain goals. On the other hand, use case describes the functionalities and a sequence of actions that provides something of measurable value to an actor.

The functional requirements of Audit Recommendation Tracking System (ARTS) can be expressed within the "Use-Case Model", for better understanding of requirements specification.

Figures below show the use case diagrams of the proposed system:
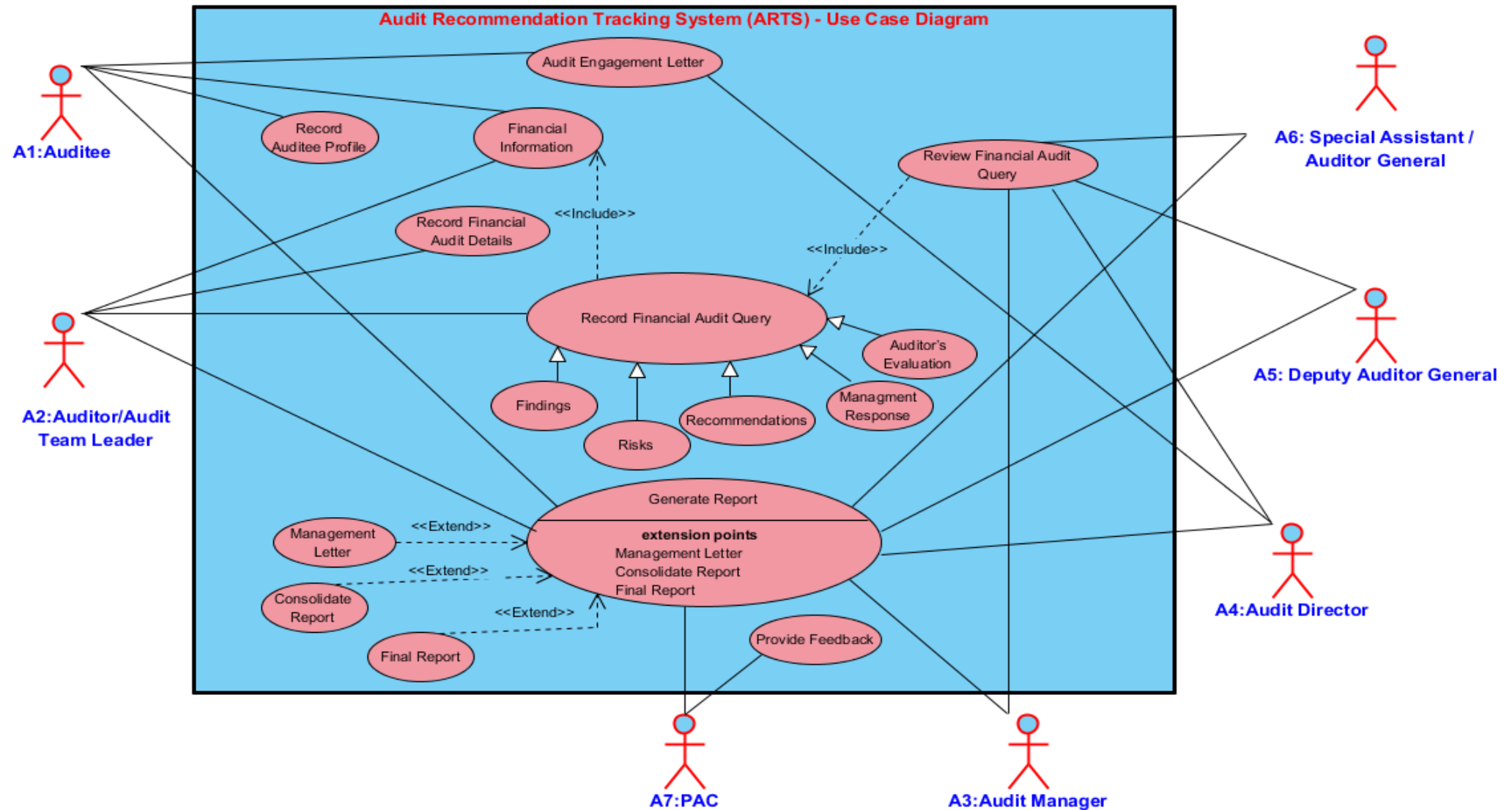
Figure 2: ARTS Use Case Diagram: Regularity Audit
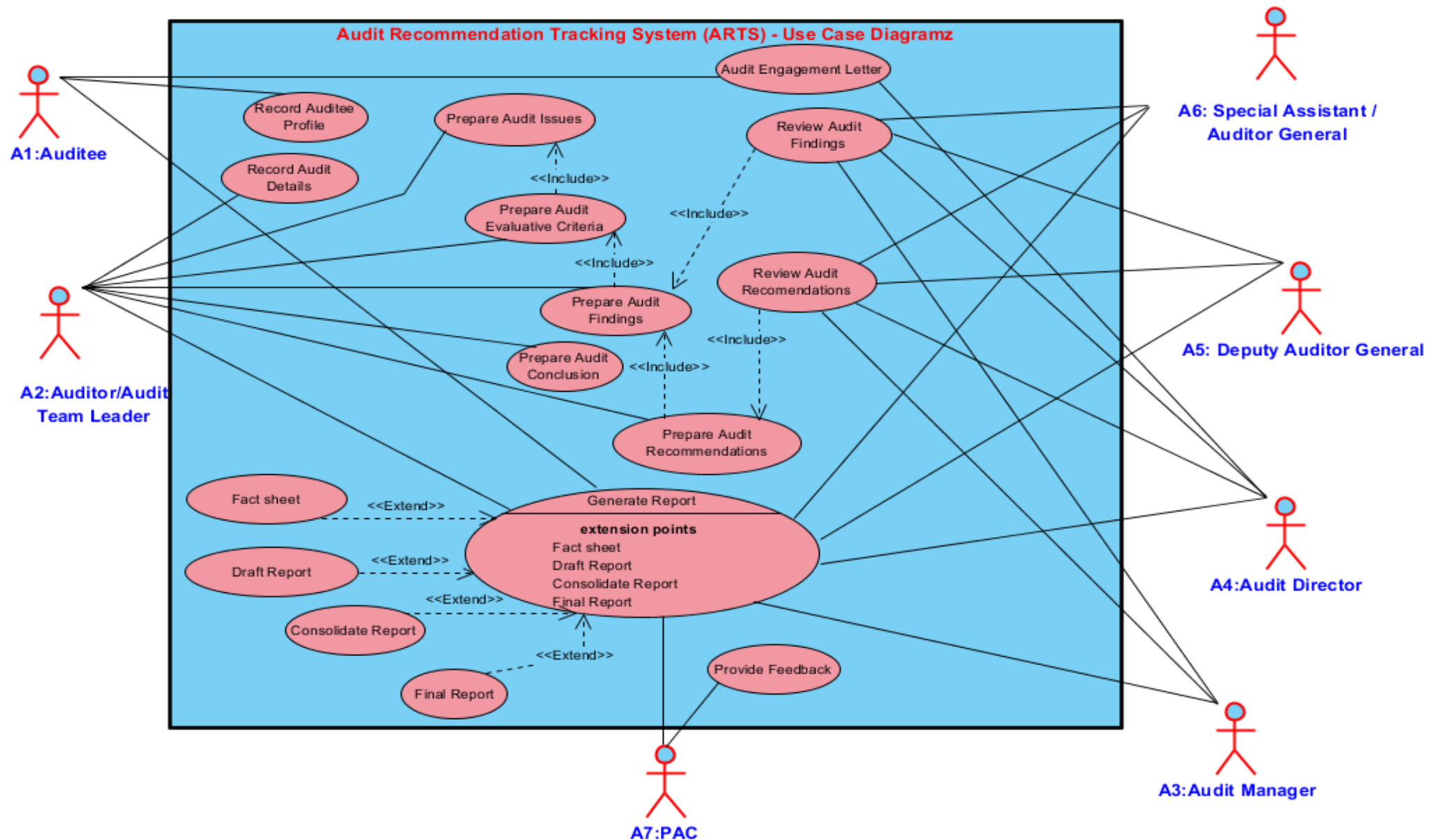
Figure 3: ARTS Use Case Diagram: Performance/IT/Environment Audit
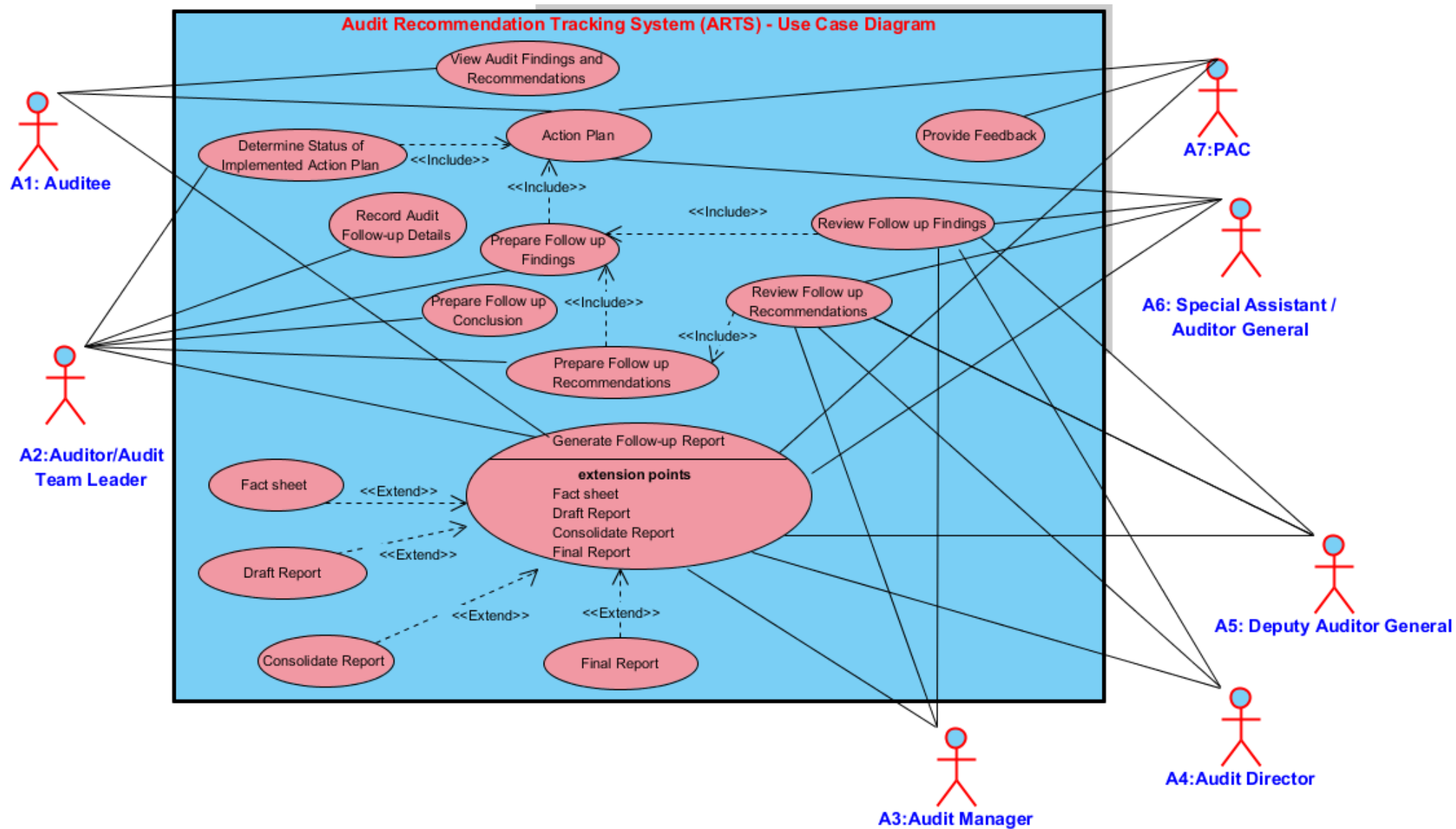
Figure 4: ARTS Use Case Diagram: Follow-up Performance/IT/Environment Audit
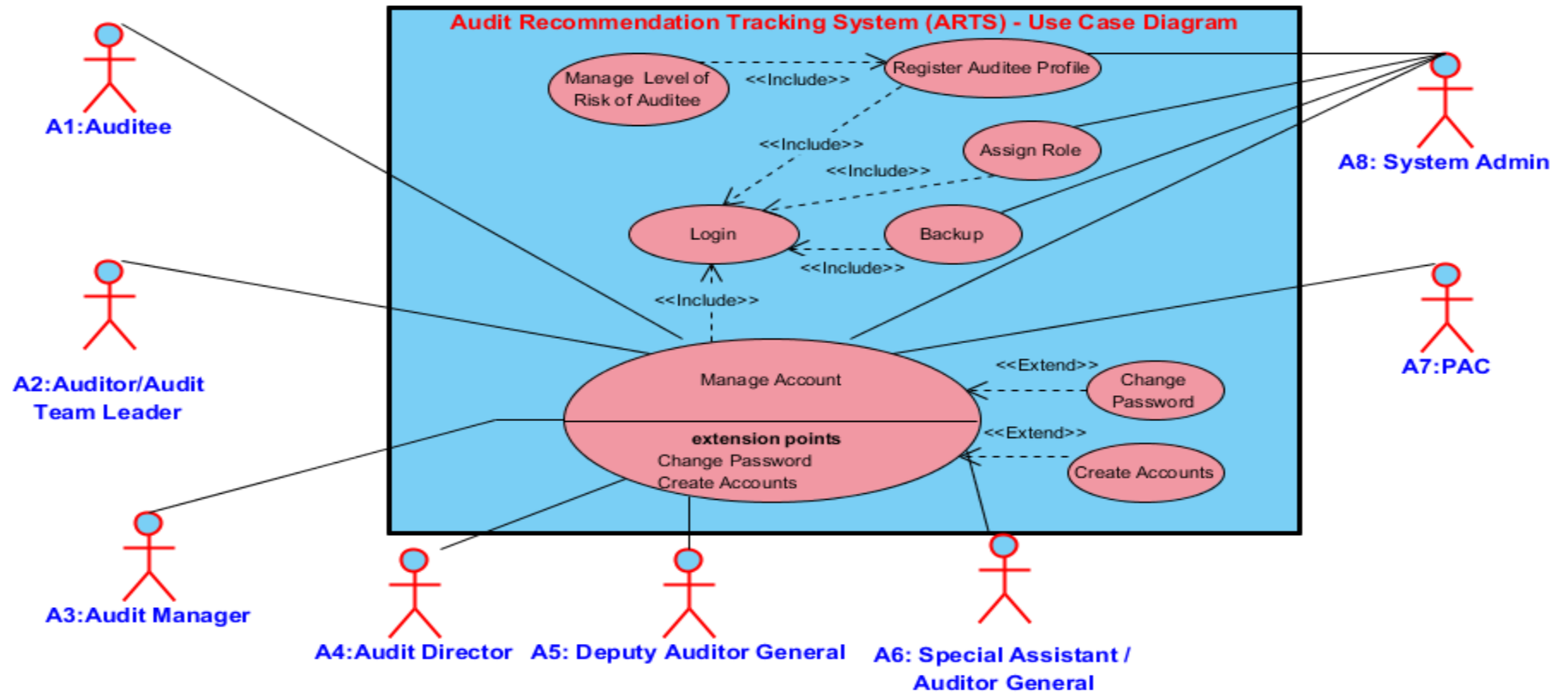
Figure 5: ARTS Use Case Diagram: Manage Account

6) Business Process Diagrams

We can use business process diagram to visually document business work flows, and associate use cases with those business processes for modeling the desired features to be achieved by the system.

Figures below show the ARTS business process diagrams:
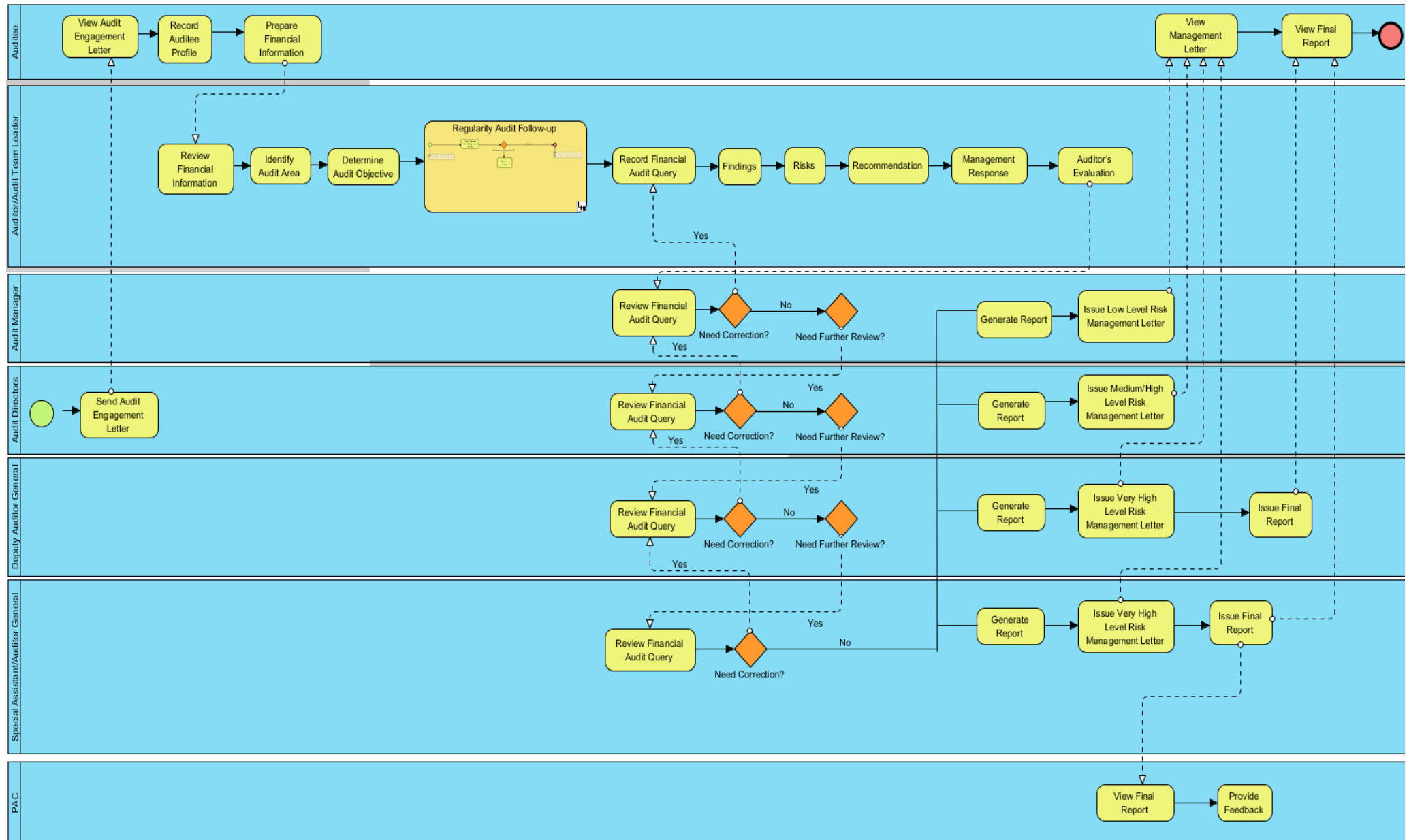
Figure 6: ARTS Business Process Diagram: Regularity Audit
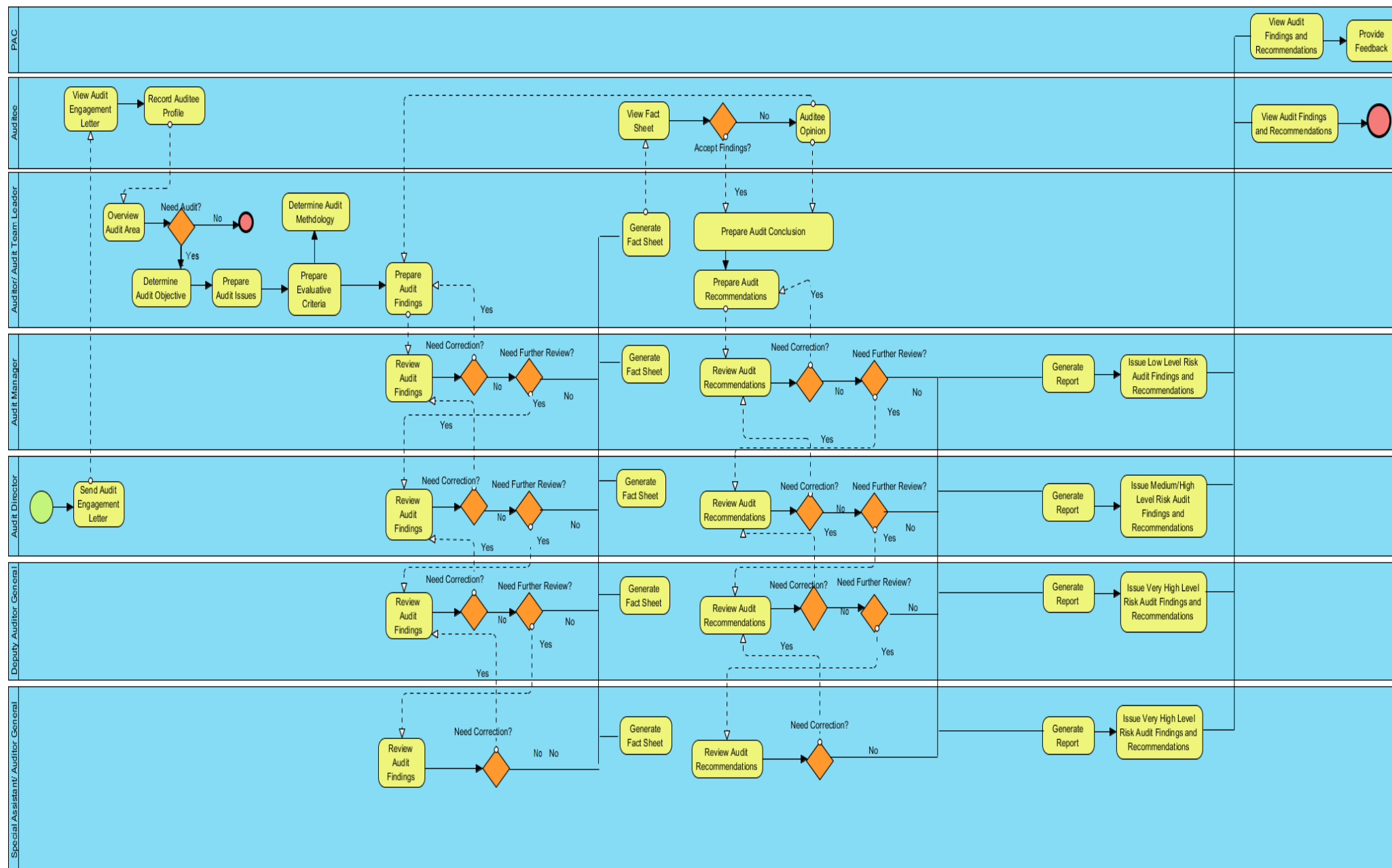
Figure 7: ARTS Business Process Diagram: Performance/IT/Environment Audit
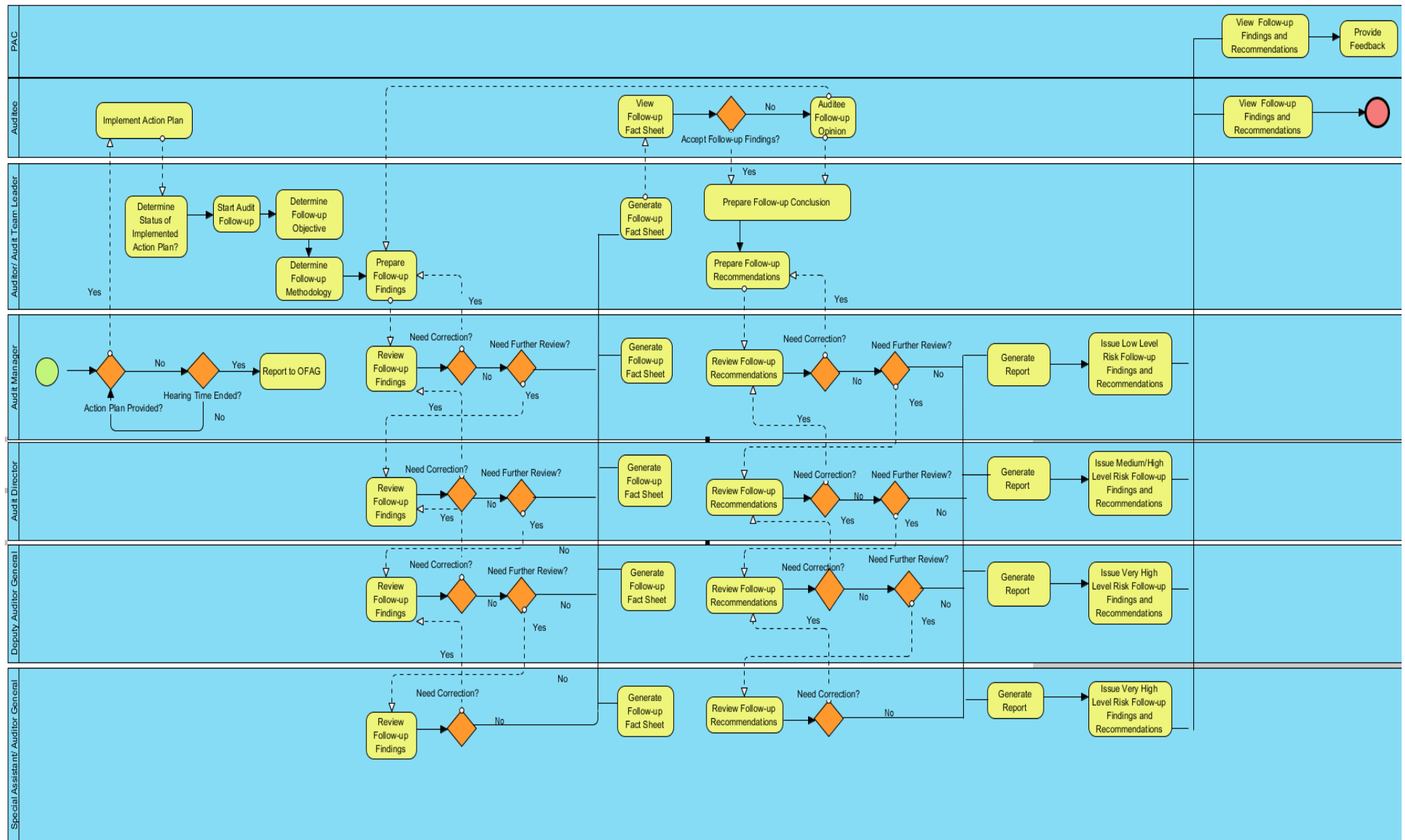
Figure 8: ARTS Business Process Diagram: Follow-up Performance/IT/Environment Audit

7) Responsibility Assignment Matrix (RAM)/RACI diagram

We can use responsibility assignment matrix to describes the participation by various roles in completing tasks or deliverables for a project or business process. It is especially useful in clarifying roles and responsibilities in cross-functional/departmental projects and processes. RACI is an acronym derived from the four key responsibilities most typically used: Responsible, Accountable, Consulted, and Informed.

Figures below shows ARTS Responsibility Assignment Matrix (RAM)/RACI diagram:

(7) Pool, Lane \ (32) Task, Sub-Process	Send Audit Engagement Letter	View Audit Engagement Letter	Issue Very High Level Risk Management Letter	Issue Final Report	Issue Low Level Risk Management Letter	Provide Feedback	Record Auditee Profile	Issue Very High Level Risk Management Letter	View Final Report	View Final Report	Issue Final Report	View Management Letter	Issue Medium/High Level Risk Management Letter	Generate Report	Generate Report	Generate Report	Generate Report	Review Financial Audit Query	Review Financial Audit Query	Review Financial Audit Query	Review Financial Audit Query	Auditor's Evaluation	Management Response	Recommendation	Risks	Findings	Record Financial Audit Query	Determine Audit Objective	Identify Audit Area	Review Financial Information	Prepare Financial Information	Regularity Audit Follow-up
Audit Directors	R	C										C	R	R				C	R	C												
Auditee	I	R	I	I	I		R	I	R		I	R	I																	C	R	
Auditor/Audit Team Leader																				C	R	R	R	R	R	R	R	R	R	R	I	R
Audit Manager				R								C			R			C	R	I										C		
Deputy Auditor General			R					R	C			C				R		C	R	C												
Special Assistant/Auditor General		R							C	C	R	C						R	R	C												
PAC							R				R	I																				

Figure 9: ARTS RACI Diagram: Regularity Audit

RACI Diagram — Roles: PAC, Auditee, Special Assistant/Auditor General (SA/AG), Deputy Auditor General (DAG), Audit Manager (AM), Audit Director (AD), Auditor/Audit Team Leader (ATL)

Task, Sub-Process	PAC	Auditee	SA/AG	DAG	AM	AD	ATL
Issue Very High Level Risk Audit Findings and Recommendations				R			
View Audit Engagement Letter		R				C	
Send Audit Engagement Letter		I				R	
Provide Feedback	R		R	C			
Review Audit Findings			R				
Generate Fact Sheet			R	C			
Review Audit Recommendations			R			C	
Generate Report			R	C			
Issue Very High Level Risk Audit Findings and Recommendations							
Prepare Audit Conclusion	R	C					R
Auditee Opinion		R					I
View Audit Findings and Recommendations							
View Audit Findings and Recommendations		R					
Issue Medium/High Level Risk Audit Findings and Recommendations						R	
View Fact Sheet		R					C
Determine Audit Methdology					R		R
Determine Audit Objective							R
Record Auditee Profile		R			R		I
Generate Report				R			
Generate Report							
Generate Report							
Issue Low Level Risk Audit Findings and Recommendations					C	R	
Review Audit Recommendations			C	R	R		R
Review Audit Recommendations				C			
Review Audit Recommendations							
Generate Fact Sheet				R	R	C	
Generate Fact Sheet						R	C
Generate Fact Sheet						C	
Generate Fact Sheet						R	
Prepare Audit Recommendations		I	C		CI		
Review Audit Findings							R
Review Audit Findings							R
Review Audit Findings							
Prepare Audit Findings				R	C	C	C
Prepare Evaluative Criteria		C		C	R	R	R
Prepare Audit Issues					CI	C	R
Overview Audit Area		C					R

Figure 10: ARTS RACI Diagram: Performance/IT/Environment Audit

(35) Task, Sub-Process

(7) Pool, Lane

Role	Issue Very High Level Risk Follow-up Findings and Recommendations	Issue Very High Level Risk Follow-up Findings and Recommendations	Issue Low Level Risk Follow-up Findings and Recommendations	Provide Feedback	Determine Status of Implemented Action Plan?	Implement Action Plan	Report to OFAG	View Follow-up Findings and Recommendations	View Follow-up Findings and Recommendations	Prepare Follow-up Conclusion	Determine Follow-up Methodology	Determine Follow-up Objective	Start Audit Follow-up	Auditee Follow-up Opinion	Issue Medium/High Level Risk Follow-up Findings and Recommendations	View Follow-up Fact Sheet	Generate Report	Generate Report	Generate Report	Generate Report	Review Follow-up Recommendations	Review Follow-up Recommendations	Review Follow-up Recommendations	Review Follow-up Recommendations	Generate Follow-up Fact Sheet	Generate Follow-up Fact Sheet	Generate Follow-up Fact Sheet	Generate Follow-up Fact Sheet	Generate Follow-up Fact Sheet	Prepare Follow-up Recommendations	Review Follow-up Findings	Review Follow-up Findings	Review Follow-up Findings	Review Follow-up Findings	Prepare Follow-up Findings
Auditee					C	R			R	C				R		R														I					C
Auditor/ Audit Team Leader					R	I				R	R	R	R	I		C						R				C					R	R		C	R
Audit Manager		R			C	R																R			C	R		R		CI			C	R	CI
Audit Director											R				R										C	R	C		R				C	R	C
Deputy Auditor General		R												R										C	R	C			R				C	R	C
Special Assistant/ Auditor General	R													R								R	C				R						R	C	
PAC				R			R																												

Figure 11: ARTS RACI Diagram: Follow-up Performance/IT/Environment Audit

8) User Interface Design

The system will have a simple user interface which makes the overall system user friendly and makes the system easily adaptable by the end users. Figures below shows sample snapshots of the user interface:

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Audit Date: 12/13/2009

Audit Team

S.no	Team Memeber Name	Role
1	Abebe kebede	team leader
2	Almaz Abera	Member
3	Mola Belay	Memebr

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| Prepare Recommndation |

የመ�),ኃኔት ፈንዬ እና አቅቦት ኤጀንሲ

የኤጀንሲው አመሰራረት

የመዬኃኔት ፈንዬ እና አቅቦት ኤጀንሲ አሁን የሚጠራበትን ስያሜና አሠራጃጀት ከማግኘቱ በፊት በተጠያያዩ ስያሜዎች ይጠራ ነበር::

ይህም በ1939 ዓ.ም �ው መ/ቤት በመባል ይጠwaቅ ነበር::በዚያን ግዜ ዬርጀቱ ሲመሰረት ዓመታዊ ተጓቀሳቃሽ የገንዘብ መጠኑ ከ80 ሚሊዮን ብር የሚዘሉ አሳስበረም::አንዚ ና በ1968 ዓ.ም የኢትዮጵያ የመዬኃኔትና የሕክምና መገልገያ መሣሪያዎች ዬርጀት (ኤፋርሚከc) በመባል ተ4848ም የከሰረ ሲሆን፤ የሰወ የእንሰሳ

እና የዕፅዋት መዬኃኔቶችና የሕክምና መገልገያ መሣሪያዎችን በማምረት እና ከውጭ በማጣዛት ያካፋፍል ነበር::

በ1986 የሸዋጋc መግ׀/ስት የመዬኃኔት 2ባbሊ በመቅ_ረ በተ1848ረ208 የማዴራጀት ሥራ የመዬኃኔትና የሕክምና መገልገያ መሣሪያዎች አስመጭc ጅምሬ አከፋፋይ ዬርጀት (4ርሚዬ) በሚለ ስያሜ እንዳ ገ48ም ተ4848ረ::በዚህ ግዜ በ280 ሚለዮ48 ብር በ48ሊይ ባ846ም ያ48ዎ መዬኃኔትና የሕክም48 መገለገያ መ888ሪያዎችን ያካፋፍል ነበር::

የኤጀንሲው ራዕይና ተልዕኮ

ራዕይ

"ጤናማና አምራc ሕ848ረተሰብ ተ4848ር ማየት"::

ተልዕኮ

"የፋ848ናጋ848 አቅ848ን በማ848ሰባት በአ848ባ በ848ጠ848ም በፍ848ጎት ሲ848 የተመ848ረ48ፕ848ራ48848ው የተ848ጋ848 መዬኃኔ848ችን በተ848848ጣ48 ጥ848 ቀ848ይ848ት ባ848ዎ መ848 48848c ተ88848ት ማ848ረ848848የ848848848ው የ848848848ን ብ848ት 88848848848ር 848848ባ 848848ው የመዬኃ848 አ848848ም 848848848848 848848848848 848848848848 መ48ገ848"::

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Audit Date: 12/13/2009

Audit Team

S.no	Team Memeber Name	Role
1	Abebe kebede	team leader
2	Almaz Abera	Member
3	Mola Belay	Memebr

የኦዲቱ አካባቢ
ብኦዲቱ የተመረጠው የኦዲት አካባቢ

Add Audit Area

Auditee: የመደኋነት ፈንዴ እና አትርቦት ኤጅንሲ

Audit Date: 12/13/2009

የኦዳት መመዘኛና መስፈርቶች

የኦዳት የትኩረት አትጣጫዎች

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Notice

Engagement letter arrived from OFAG on 13/01/2017.

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የኤጀንሲው አመሰራረት

የመ‍ጋኔት ፈንዴ እና አቅርቦት ኤጀንሲ አሁን የሚጠራበትን ስያሜ አዋረጃጀት ከማግኘቱ በፊት በተለያዩ ስያሜዎች ይጠራ ነበር::

ይህም በ1939 ዓ.ም ዋናው መ/ቤት በመባል ይታወቅ ነበር::በዚያን ጊዜ ዶርጀቱ ሰምሰረት ዓመታዊ ተንቀሳቃሽ የገንዘብ መጠኑ ከ80 ሚሊዮን ብር የሚዘሉ አኬነበረም::አንዳኛ በ1968 ዓ.ም የኢትዮጵያ የመ‍ጋነትና የሕከምና መገልገያ መሳሪያዎች ዶርጀት (ኢፋርሜኮር) በመባል ተጠቄም የከበረ ሲሆን፤ የሰው የአንነሰ እና የዕፅቀት መዱ‍ጋነቶችና የሕከምና መገልገያ መሳሪያዎችን በማምረት እና ከውጭ በመግዛት ያከፋፍሌ ነበር::

በ1986 የሽጋገር መንግሥቱ የመ‍ዱ‍ጋነት ፖሊሲ በመቅረጹ በተጥረገው የግንዮራጀት ሥራ የመ‍ጋኔትና የሕከምና መገልገያ መሳሪያዎች አስመጪና ጀምሊ አከፋፋይ

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[Update profile]