

# Subsequent Audit Observation Format

Date of Audit: \_\_\_\_\_  
Audit Reference Number: \_\_\_\_\_  
Department/Process Audited: \_\_\_\_\_  
Auditor(s): \_\_\_\_\_  
Auditee(s): \_\_\_\_\_

## Previous Observations Overview

S. No.	Previous Observation	Initial Action Plan	Responsible Person	Target Date	Status
1	Provide details of the previous audit observation.	Planned corrective actions stated earlier.	Name/Designation	DD/MM/YYYY	Open/Closed/Partially Done
2	Another previous observation here.	Associated action plan.	Name/Designation	DD/MM/YYYY	Open/Closed/Partially Done

## Follow-up Details

S. No.	Follow-up Observation	Evidence Reviewed	Conclusion
1	Details of the observation during follow-up. (e.g., Action implemented/not implemented)	List documents, records, or physical evidence checked.	Closed/Still Open/Improvement Required
2	Next follow-up point or observation.	Evidence summary.	Status

## Auditor's Remarks

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## Management Response (if any)

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## Signatures

Auditor: \_\_\_\_\_ Date: \_\_\_\_\_  
Auditee: \_\_\_\_\_ Date: \_\_\_\_\_

**Important Notes:**

- Subsequent audit observations ensure previous issues are resolved effectively.
- Always document actions taken and evidence reviewed.
- Status updates (Open/Closed) are essential for accountability.
- Management response should be sought when issues remain open.
- Retain this form for future audit reference and continual improvement.