

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

Management Response (if any)

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.