

## **Follow-up on audit recommendations**

OIOS issues two categories of recommendations - critical and important.

*Critical recommendations* address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review. Outstanding critical recommendations are being followed up on a quarterly basis.

*Important recommendations* address reportable deficiencies or weakness in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review. Outstanding important recommendations are being followed up on an annual basis.