

7. Audit Report

The Auditor shall provide the auditee with a draft report of the audit generally within 60 days of the conclusion of the audit. To the extent possible, the report shall be presented in a standardised format to be agreed upon by the Parties in order to make the approach to audit more uniform, transparent and efficient. The report will assess the adequacy of the auditee's enforcement and control programme and identify any deficiencies noted during the conduct of the audit. Thereafter, the auditee may within 60 days comment on the draft report and shall describe any specific corrective actions that will be taken, preferably with target dates for completion. Any comments made by the auditee shall be included in the final report.
