

Technical Paper on Follow-Up in the Audit Process: A Case of the Nuclear Regulatory Authority, Ghana

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ABSTRACT

Follow-up is a critical phase in the audit process that ensures corrective actions are taken in response to audit findings and recommendations. At the Nuclear Regulatory Authority (NRA), Ghana, internal audits serve as a governance tool to enhance regulatory oversight, compliance, and operational efficiency. However, the benefits of audit recommendations can only be realized if management actively implements them. This paper explores the importance of follow-up in the audit process at the NRA. It presents the findings of a follow-up review conducted at the Nuclear Regulatory Authority (NRA), Ghana, to assess the implementation status of audit recommendations over the period 2021 to 2024. The analysis categorizes recommendations into "Done," "Due but Not Done," and "Not Due," based on their implementation status and due dates. It provides an understanding of how structured follow-up contributes to improved internal controls and better resource management. The paper further outlines the objectives, scope, and methodology used to assess follow-up processes, providing a framework for enhancing audit effectiveness within the Authority.

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1.0 Introduction

The Nuclear Regulatory Authority (NRA) is an independent regulatory body established by the NRA Act, 2015 (Act 895) and began operations in January 2016. The NRA has a statutory responsibility for regulating the civilian use of nuclear and other radioactive materials in medicine, industry, agriculture, education and research in Ghana. The mandate of NRA is as follows:

- To authorise and regulate the civilian use of nuclear and other radioactive sources in Ghana
- To ensure the protection of the general public, patients, people who work with radiation, property and the environment from the harmful effects of radiations.
- To regulate research reactors, the gamma irradiation facility; and radioactive sources used in medicine, industry, research, education and in the near future commercial nuclear power plants.
- To regulate the possession, use, transport, storage and the disposal of radioactive materials and radioactive waste and also licence the import and export of radioactive materials.

NRA Core Values are

- **Professionalism:** Adhere to standard operating procedures in performance of duties using competent staff.
- **Integrity:** Honesty in dealing with clients and stakeholders.
- **Transparency:** In communication, decision making with licensees, relevant stakeholders and the public in an appropriate and accurate manner.

- **Objectivity:** to be fair to all clients and other stakeholders.

NRA operates within a regulatory framework requiring transparency, accountability, and strong financial controls. An effective follow-up process therefore ensures that the Authority continues to uphold transparency, accountability, and regulatory excellence.

While the audit process often focuses on identifying gaps and proposing improvements, the actual impact of these efforts depends on whether the recommendations are implemented. This makes the follow-up phase crucial. Follow-up is the process through which auditors assess the status of actions taken to address previous audit findings. This paper reports on the outcomes of such assessments from 2021 to 2024.

2.0 Background

The Nuclear Regulatory Authority was established to oversee the peaceful use of nuclear and radiation technologies in Ghana. Its role demands high levels of compliance with legal, safety, and administrative standards. As a public sector body, the NRA is subject to internal and external audits which aim to assess the effectiveness of its governance structures, operational controls, and regulatory practices.

The Internal Audit Unit of the NRA plays a critical role in this regard. However, audit reports alone are insufficient unless there is assurance that the recommendations are addressed. Follow-up is the mechanism that closes the audit loop, ensuring that identified weaknesses are corrected and that management's accountability is upheld. Despite its importance, follow-up is sometimes treated as an administrative afterthought, leading to repeated findings and

unresolved issues. Given this context, it is imperative to institutionalize and strengthen follow-up processes to enhance the effectiveness of the Internal Audit Function at the NRA.

3.0 Objectives

- The main objectives of this technical paper are to:
1. Assess the implementation status of audit recommendations issued from 2021 to 2024.
 2. Identify trends in compliance over the years.
 3. Highlight areas requiring management attention.
 4. Recommend strategies to improve the rate and quality of implementation.

4.0 Scope of Work

This technical paper focuses on follow-up activities related to internal audit recommendations within the Nuclear Regulatory Authority. It specifically covers:

1. A quantitative review of audit recommendations from 2021 to 2024.
2. Classification of recommendations into "Done," "Due but Not Done," and "Not Due."
3. An analysis of implementation trends and challenges.
4. Recommendations for enhancing compliance.

5.0 Methodology

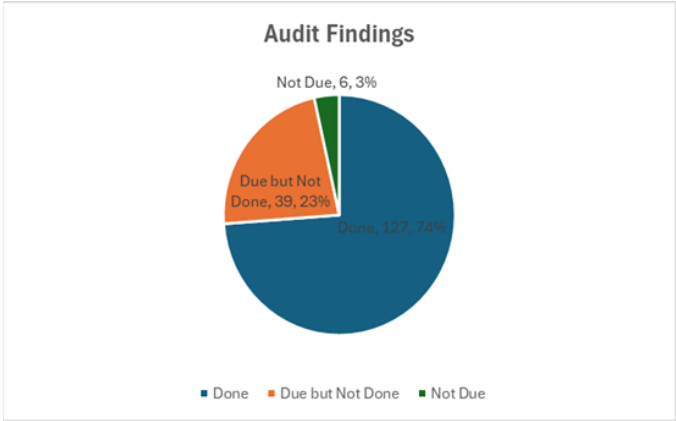
The methodology used included:

- 1) Data Collection: Extraction of follow-up status data for each year (2021–2024).
- 2) Categorization: Each recommendation was categorized into one of three statuses:
 - a) Done – Fully implemented.
 - b) Due but Not Done – The implementation due date has passed, but action is still pending.
 - c) Not Due – The implementation due date is in the future.
- 3) Analysis: Comparative analysis across the four years was conducted.

6.0 Findings

The follow-up assessment conducted from 2021 to 2024 at the Nuclear Regulatory Authority (NRA) yielded insightful data regarding the level of implementation of audit recommendations. The table below summarizes the annual breakdown:

Audit Findings		
	GHC	Percentage
Done	127	71%
Due but Not Done	39	22%
Not Due	6	3%
Total	178	100%

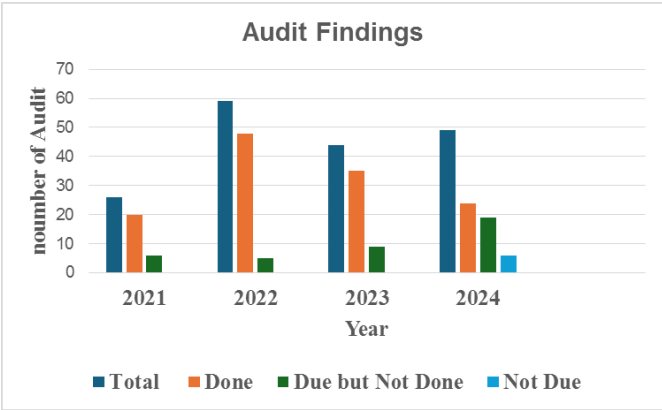


6.1 General Trends Over the Period

From 2021 to 2024, a total of 178 recommendations were issued. Of these, 127 (71%) were completed ("Done"), while 39 (22%) were due but not yet implemented, indicating potential gaps in follow-through or resource constraints. Additionally, 6 recommendations (3%) were not yet due for implementation as of the assessment date, all of which were from 2024.

6.2 Year-by-Year Analysis

	2021	2022	2023	2024
Total	26	59	44	49
Done	20	48	35	24
Due but Not Done	6	5	9	19
Not Due	0	0	0	6



2021

A total of 26 findings and recommendations were raised, of which 20 findings (approximately 77%) were fully resolved and implemented. This indicates significant progress in addressing audit findings, with 77% of issues fully resolved. The remaining 23% (6 findings) still require attention and implementation. The 23% (6) of the findings and recommendations that are overdue and remain unresolved by management since 2021 signal serious weaknesses in the resolution process.

2022

In 2022, a total of 59 findings were raised as control weaknesses in NRA, of which 48 (about 81%) were resolved ("Done") and 5 findings (about 8%) remained unresolved (due but not done) since 2022 as of April 30, 2025.

2023

A total of 44 findings were raised by the Internal Audit Unit as control weaknesses, and 35 findings (79.5%) were implemented ("Done").

However, 9 findings representing 20% were due but not done since 2023 up to April 30, 2025

The trend suggests a slight decline in implementation, possibly due to management not tracking the findings or not attaching sufficient importance to the work of the Internal Audit Unit.

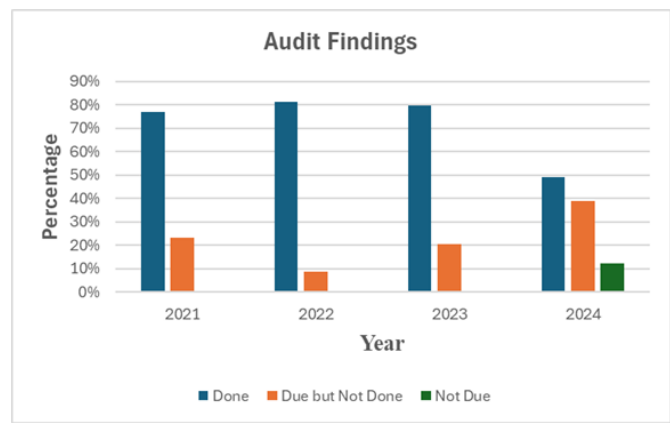
2024

Internal Audit Unit raised a total of 49 audit findings, 24 (49%) were completed, due but not done" surged to 19 accounting for 39% of the total audit findings. Additionally, 6 (12%) findings closure is not due, indicating they were still within the allowed timeframe for implementation.

The combined total of pending findings (due and not due) as of April 30, 2025, stands at 39 audit findings, meaning over 80% have been implemented, but the remaining 20% (39 findings) that are unimplemented raises concerns about timeliness and commitment.

6.3 Comparative Compliance Rates

Audit Findings				
Year	2021	2022	2023	2024
Done	77%	81%	80%	49%
Due but Not Done	23%	8%	20%	39%
Not Due	0%	0%	0%	12%



The highest compliance rate was achieved in 2022 with an 81% resolution rate. In contrast, 2024 saw the most significant decline, with a completion rate of 49%. Meanwhile, the implementation rates for 2021 and 2023 were 77% and 80%, respectively.

If not addressed, the current trajectory in 2024 could erode the credibility of audit functions and weaken internal controls.

7.0 Recommendations

Based on the findings and analysis of follow-up activities at the Nuclear Regulatory Authority (NRA) from 2021 to 2024, the following audit findings and recommendations are proposed to enhance the effectiveness of audit follow-up and improve overall compliance:

1) Assign clear accountability for implementation

Each audit findings and recommendation should be assigned to a specific officer or unit with implementation responsibilities. Accountability should be incorporated into performance appraisal systems to ensure ownership and timely action.

2) Implement a centralized tracking system

A digital platform or dashboard should be established to monitor the implementation status of all audit findings and recommendations. The system should generate automated reminders, facilitate progress updates, and support reporting to senior management and oversight bodies.

3) Prioritize high-risk recommendations

The NRA should adopt a risk-based approach to implementation, giving priority to audit findings and recommendations with high regulatory, operational, or financial impact. This ensures the most critical issues are addressed promptly.

4) Conduct regular review meetings

Quarterly follow-up meetings should be institutionalized between the Internal Audit Unit, responsible departments, and management. These meetings will serve as a platform to discuss progress, address challenges, and maintain momentum.

5) Enhance implementation capacity

Where implementation delays are due to resource constraints, the Authority should allocate appropriate technical, human, or financial resources to the affected departments. This includes training staff on audit processes and follow-up expectations.

6) Report Follow-Up status to the board

A summary of the implementation status of audit recommendations should be submitted to the Board on a quarterly basis. This promotes transparency and supports oversight at the highest level of governance

8.0 Conclusion

Follow-up is a vital component of the Internal Audit process, ensuring that identified risks are mitigated and management remains accountable. At the Nuclear Regulatory Authority, an improved resolution mechanism can significantly enhance the effectiveness of the Internal Audit function and the overall control and risk management environment. By adopting formal policies, prioritizing high-risk issues, and leveraging tracking systems, the NRA can ensure that its Internal Audit function delivers maximum value in support of its regulatory mandate and public safety objectives.

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