

## **POST PRODUCTION AUDITS**

Post-production audits are the process whereby RTÉ can verify that expenditure incurred on the production of a Programme is bona fide and solely incurred on the production of the Programme in question. The scope of these audits will vary from limited reviews to a complete audit. Limited reviews are more appropriate in the majority of cases. These reviews consist primarily of a review of costs for reasonableness and an examination of a sample of supporting invoices for each project.

It is therefore essential that the producer maintains accurate books of accounts and records of the cost of production for each commission and makes them available to Independent Productions on request.

The producer must also keep records of all contracts, clearances, agreements and warranties, and make them available to Independent Productions, on request.

Problems in the management of the programme expenditure, which are identified during a post-production audit, may result in producers being required to refund sums which remain unaccounted for at the conclusion of the audit. In addition, such a producer may encounter serious reservations regarding his/her capacity to manage a production at future commissioning rounds.