

Instructions for Completing the Corrective Action Plan (CAP)

Under Indiana Code 5-11-5-1.5(c), a cap is required if a subsequent examination report contains a repeat finding. These instructions provide the process to initiate and develop a CAP.

The CAP is to be filled out online here: <http://www.in.gov/sboa/5207.htm>.

Title (Corrective Action Plan for _____):

List the audited entity name and county of operation (i.e. Town of Example, Example County)

Report Period:

Enter the period covered by the engagement performed (i.e. 01/01/xx to 12/31/xx).

Title of Result and Comment:

Include the title of the comment.

Contact Person Responsible for Corrective Action:

Enter the name of the official responsible for the submission of the CAP.

Contact's Phone Number:

Provide the phone number for the contact person.

Contact's Email Address:

Provide the email address for the contact person.

Views of Responsible Official:

If the examined entity agrees with the repeat finding identified, please state "We agree with the repeat finding identified."

If the examined entity does not agree with the repeat finding identified, please explain specifically why the repeat finding is considered to be incorrect.

If the audited entity is in noncompliance with a State law and believes the State law is either not practical to implement or is cost prohibitive, please explain why and provide a potential legislative resolution, i.e. specific amendment to the statute.

Description of Corrective Action Plan:

When preparing the CAP, clearly describe the step necessary to correct the repeat finding; note which items have already been corrected and those which are still planned for action. It is important that the root cause of the issue be addressed by measurable solutions.

The CAP submitted through the website does not need to contain all the details, but a more detail plan should be kept at the unit to ensure that the issue is being corrected. Consider the following approach:

Identify the root cause:

1. What happened to create the noncompliance?
2. Why does the audited entity continue to have this issue?

Prepare a detailed plan:

1. Describe in detail the resources which will be allocated to correct the issue.
2. Provide detail of system changes to be enacted, changes to processes or changes in personnel duties.
3. Evaluate whether corrective action items are suitably designed to remedy the conditions described in the examination report. The corrective action items and measurable solutions contained in the plan must be detailed so that the SBOA can compare the corrective action implemented to the CAP and determine whether a resolution has been achieved.
4. State whether corrective action items which have already occurred or are planned.

While working through these steps, consider the following questions:

- Who is responsible for determining when corrections have been made?
- Should one person be solely accountable or should the responsibility be shared?
- Should duties be segregated?
- How will personnel be trained to carry out expected duties?
- How will personnel report issues/problems with the plan and to whom will they report?
- When should the problem be reported?
- What type of documentation will be available to verify that the solution has been implemented?
- How many people are dedicated to re-writing procedures?
- How long will it take to train people and how many people will need to be trained (1, 20, 20?)
- Are all of issues in the repeated finding adequately addressed?

Anticipated Completion Date:

IC 5-11-5-1.5(e) requires that the issue that is the subject of the finding be corrected within six months. Design the timeline for implementation with sufficient detail to highlight each step needed to correct the issue. Each step should have an anticipated completion date. Deadlines should be achievable. Consider how many people will be dedicated to the task, if operating procedures or manuals will need to be rewritten, and the timeframe to train staff.

If applicable: Document reason issue will NOT be corrected within 6 months:

If the nature of the issue requires that it will take longer than 6 months to correct, please include detailed reasons for the extended period of time needed to correct the issue.