

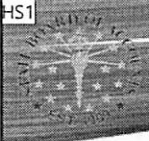
# REPEAT FINDINGS AND CORRECTIVE ACTION PLANS



## REPEAT FINDINGS

- IC 5-11-5-1.5
  - Finding in Report – Take corrective action
- Finding is repeated in subsequent report:
  - Corrective Action Plan filed with SBOA
  - Follow up by SBOA

HS1




## REPEAT FINDINGS

- Deficiency in Internal Controls
- Non-Compliance
  - Statute
  - Uniform Compliance Guidelines
  - Local Policy
  - Grant Requirements




## PURPOSE OF FINDINGS

- Need for Resolution
- Understand the problem
- Take corrective action – often requires establishing or modifying internal controls.




# CORRECTIVE ACTION PLAN

- Packet will be given at exit conference
  - Template on website
- 10 days to repond
  - Can ask for more time
- Six months to implement
  - Can ask for more time




# CORRECTIVE ACTION PLAN

- Report Period – audit report
- Title of result and comment or finding number – audit report
- Contact person – official responsible for submission of the CAP
- Contact Person Information – email address and phone number




## CORRECTIVE ACTION PLAN

- Clearly state the issue – audit report (Condition and Context)
- List the requirements that were not followed – audit report (Criteria)
- Unit response – note if you agree or do not agree




## CORRECTIVE ACTION PLAN

- Identify the root cause of the issue – use the audit report and your own risk analysis to identify the root cause
  - What happened that allowed the SEFA to be reported incorrectly?
  - Why does the noncompliance continue to occur?




## CORRECTIVE ACTION PLAN

- Steps to be taken to correct the issue – You need a plan based on a review of the audit report and your risk analysis.
  - Modify of current procedures or create new procedures
  - Approved written plan to document procedures
  - Communication with the various departments



## CORRECTIVE ACTION PLAN

- Implementation timetable
  - Must be corrected within 6 months after CAP approval
  - The timeline should have with sufficient detail and highlight each step
  - If corrective action has already been accomplished, list the date of completion.



# CORRECTIVE ACTION PLAN

- Summary of how the corrections will prevent future occurrence
  - Explain how the changes will prevent the issue from occurring again