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
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 respond
  - 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