

2004 Schedule of Expenditures of Federal Awards

Instructions for Status of Prior Audit Findings and Corrective Action Plan

The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee shall prepare a summary schedule of prior audit findings to be submitted (**preferably electronically**) to the State Controller **by September 1**. The summary schedule of prior year audit findings shall include the reference numbers the State Auditor assigns to audit findings. If you do not know the reference number, please call your liaison in the Controller's office. Since the summary schedule may include audit findings from multiple years, please include the audit report fiscal year in which the finding was reported.

The Summary schedule of prior audit findings provides current status of previously reported audit findings until such findings are corrected, at which time they are dropped from the list. The auditee must report on the status of all prior audit findings included in the prior audit's schedule of findings and questioned costs.

Auditee reports as follows:

1. When audit findings were fully corrected, report that the described corrective action was taken.
2. When audit findings were not corrected or were only partially corrected describe the planned corrective action to satisfy the finding, as well as any partial corrective action taken.
3. When corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the Federal agency's or pass-through entity's management decision, provide an explanation why the plan was changed.
4. When the auditee believes the audit findings are no longer valid or do not warrant further action, please describe the reasons for this position. A valid reason for considering an audit finding as not warranting further action is that all of the following have occurred:
 - Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;
 - The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and
 - A management decision was not issued.

Please include the name(s) of contact person(s) responsible for corrective action.