

Corrective Action Plan | 2010 Submission Instructions

This message serves as a reminder to submit your agency's Corrective Action Plans for any fiscal year 2010 findings within fifteen (15) working days of the date of the auditor's management report. The timely completion of all Corrective Action Plans required by your agency is necessary to complete publication of the state of Georgia's annual Single Audit Report. Instructions for completing the online form can be found below along with the attached PDF.

Thank you for your assistance in this matter.

What Does My Agency Need to Do?

Access the online form at <https://saosters.state.ga.us/sars/> (under the Corrective Action Plan Form link) and submit your agency responses to each finding **within 15 days of issuance of auditor's management report.**

Follow the steps below to complete the form per the guidance provided in the attached instructions.

What Are the Steps to Complete the Online Form?

1. Choose your agency from the dropdown list provided. Click 'Select Entity'.
2. To complete a new response, select 'FS' or 'FA' to indicate either Federal Award or Financial Statement finding. Then enter the finding number in the box provided following the agency number and fiscal year. To edit a previously submitted response, choose applicable finding from the Finding Control Number dropdown and click 'Select Finding'.
3. Enter the Control Category and Deficiency of above finding.
4. Fill out the Comments box per attached instructions.
5. Complete each of the required contact information fields located below the Comments box.
6. Select 'Submit' to save your response to the database, or 'Cancel' to clear.
7. Return to Step 2 to provide corrective actions for any additional findings as necessary.

(Note: Final reporting of this information is subject to examination and modification by DOAA.)

Who Do I Call if I Have Questions?

Call (404) 463-6895 or e-mail James Cooper, Compliance Manager/State Accounting Office at jcooper@sao.ga.gov

Corrective Action Plan Worksheet 2010

Submission Instructions

Instructions:

A corrective action plan should clearly describe measures that have been taken or will be taken to effectively resolve each audit finding. These corrective action plans will be published in the *Single Audit Report* for the State of Georgia, so great care should be taken in their preparation. To assist in this preparation, the following instructions and guidelines have been developed. Each corrective action plan will be reviewed by both the Department of audits and Accounts and the State Accounting Office for adequacy. Should a plan fail to comply with these guidelines, notification of appropriate revisions will be communicated.

Findings Requiring a Corrective Action Plan

Corrective action plans are required for those findings disclosed in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS that have been assigned a Finding control Number in the format of FS-XXX-09-XX or FA-XXX-09-XX.

REQUIRED ELEMENTS:	
(Certain elements are required for each corrective action plan related to an audit finding.)	
** Corrective Action Plans without the required elements will be <i>rejected</i>. **	
Reference to Finding Control Number	Each plan should be referenced to the Finding Control Number assigned to that audit finding.
Statement of Concurrence or Non concurrence	Each organizational unit should provide a statement of concurrence or non concurrence with the findings and recommendations. If your organization does not agree with a finding, specific information should be provided by your organization to support its position.
Corrective Action	The plan should provide pertinent comments on the detailed action taken or planned to correct the deficiencies in the audit findings, or a statement, as appropriate, which describes the reason(s) that corrective action is unnecessary. For planned actions, specific deliverables and projected completion dates should be included.
Contact Person	Officials responsible for completing the proposed actions should also be identified. Please indicate the name, title, telephone number, fax number, and e-mail address of the responsible official.

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Other Elements of a Corrective Action Plan

Other elements of a corrective action plan may be necessary depending on the circumstances:

If a finding appears as both a financial statement finding, and a federal awards finding, you need only to respond to the federal awards finding and reference the financial statement referring to it.

- If your organization believes a questioned cost is an allowable cost, a statement providing reasons for that position should be included.
- If the cost is questioned because your organization failed to provide the auditors with documentation supporting the allowability of questioned costs, and the documentation subsequently becomes available, describe how the records document the allowability of the costs.
- If your organization determines that the questioned costs are unallowable or that the charges cannot be supported, a statement to that effect should be provided.
- If your organization has documents, correspondence or other supporting documentation on file which is pertinent to your organization's response, make specific reference to such items in the response.

THINGS NOT TO INCLUDE IN CORRECTIVE ACTION PLANS	
(Certain items should not be included in your plan.)	
No Excuses.	Excuses or reasons why the finding occurred should not be included in your response, except as it is necessary to facilitate an adequate explanation of planned corrective action.
No Attachments.	Do not include any referenced material as an "Attachment" to the response. Due to the volume of the <i>Single Audit Report</i> , only your organization's response will be incorporated into the report.

Please do not retype the actual audit finding in your plan. Please reference your corrective action plan, to the assigned finding control number.