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**Agency Prepared Summary Schedule of Prior Year Findings and Questioned Costs  
Worksheets**

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**Instructions:**

OMB Circular A-133 requires the auditee to prepare a summary schedule of prior year findings. In this schedule, each organization must report on the status of the corrective action plans at June 30, 2012, for all findings that remained open (unresolved or partially resolved) from the prior year's Single Audit report.

To assist you with the preparation of this required schedule, an online form has been provided for you to complete. Please prepare a response for each finding control number listed in the drop down menu under your agency name.

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In completing the form, you must first check one of five status categories regarding the condition of the prior year finding.

**You may only check one of the following categories for each finding.**

- (A) Previously Reported Corrective Action Implemented - Finding Closed;
- (B) Significantly Differing Corrective Action Implemented - Finding Closed;
- (C) Partially Resolved;
- (D) Unresolved; or
- (E) Further Action Not Warranted - Finding Closed.

If the status of "Partially Resolved" or "Unresolved" is selected, indicate whether or not the planned corrective action is on track with the anticipated completion dates included in the corrective action plan.

## Status of Prior Year Findings Submission Instructions

2012

Review the following table to assist you in your selection of one of the five status categories for each finding.

Status:	Criteria:
Previously Reported Corrective Action Implemented - Finding Closed	The finding is <b>fully corrected</b> . The corrective action that was previously reported was implemented as designed.
Significantly Differing Corrective Action Implemented - Finding Closed	The finding is <b>fully corrected</b> . The corrective action, however, that was implemented was significantly different than the corrective action originally planned and reported.
Partially Resolved	The finding is <b>only partially corrected</b> . The planned corrective action that was implemented only partially corrected the deficiency and certain aspects of the problem remain; or only partial corrective action was taken during the fiscal year to correct the stated deficiency.
Unresolved	The finding is <b>not corrected</b> . The planned corrective action was implemented but did not correct the deficiency and the stated condition remains; or no corrective action was taken to correct the problem.
Further Action Not Warranted - Finding Closed	The finding is <b>no longer valid or does not warrant further action</b> (Financial Statement finding). A finding not warranting further action for a Federal Award finding is one where each of the following three situations has occurred: <ul style="list-style-type: none"> <li>(1) Two years have passed since the audit report containing the finding was submitted to the Federal clearinghouse;</li> <li>(2) The Federal agency or pass-through agency is not currently following up on the finding; and</li> <li>(3) A management decision by the Federal agency was not issued within six months of receipt of the report.</li> </ul>

## Status of Prior Year Findings Submission Instructions

**2012**

The comments section of the form should be completed as indicated in the table below, based on the status selected.

Status Selected:	Comments Required:
Previously Reported Corrective Action Implemented - <b>Finding Closed</b>	No additional comments are necessary when this situation is selected.
Significantly Differing Corrective Action Implemented - <b>Finding Closed</b>	Describe the corrective action taken and provide an explanation as to why the corrective action taken differed from what was originally planned and reported in a corrective action plan.
Partially Resolved	Describe the partial corrective action taken. Provide comments pertinent to the detailed action taken or planned to correct the deficiencies. For planned actions, provide projected dates for completion of major tasks. If applicable, state that the previously implemented corrective action only partially resolved the deficiency and describe how and why any additional corrective action that is planned should be successful in correcting the remaining deficiencies.
Unresolved	Provide comments pertinent to the detailed action taken or planned to correct the deficiencies. For planned actions, provide projected dates for completion of major tasks. If applicable, state why the previously implemented corrective action failed to resolve the deficiency and describe how and why the new corrective action that is planned should be successful in correcting the problem. Also, if your agency did not concur with a particular finding from the prior year, specific information should be provided to support this position along with specific reason(s) why corrective action is unnecessary.
Further Action Not Warranted - <b>Finding Closed</b>	Describe the reasons that the finding does not warrant further action. Refer to the table above for the conditions that <b>must</b> occur prior to this situation being selected.

The status and related responses will be published in the financial report for your agency, as well as the *Single Audit Report* of the State of Georgia. Please take great care in preparing this information.

**THINGS NOT TO INCLUDE IN RESPONSES**

\* **No Excuses** - Excuses of 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 Individual Names** - Individuals should be referenced by title, only if necessary, and the name of any individual should not be included in your response.

\* **No Specific Listing of Information Generally Considered Confidential** - There is no reason to include any specific identifying information such as social security numbers, tax payer identification numbers, case numbers, etc., within your response. This information is generally considered confidential and should not be published.