



Auditees' Instructions
Status of Prior Year Findings and Corrective Action Plans
Fiscal Year 2020

Index

1. General Instructions	2
1.1 Purpose.....	2
1.2 Compliance Requirements.....	2
1.3 Applicable Organizations.....	2
1.4 Due Date.....	2
2. Submission Requirements	2
2.1 Findings Collection System Webportal.....	2
2.2 User accounts.....	2
3. Status of Prior Year Findings Entry	3
3.1 Completion Instructions.....	3
3.2 Status of Prior Year Findings Status Category.....	3
3.3 Status of Prior Year Findings Response Comments.....	3
3.4 “Previously Reported Corrective Action Implemented - Finding Closed” Category.....	3
3.5 “Significantly Differing Corrective Action Implemented - Finding Closed” Category.....	4
3.6 “Partially Resolved” Category.....	4
3.7 “Unresolved” Category.....	4
3.8 “Further Action Not Warranted - Finding Closed” Category.....	4
4. Corrective Action Plan Entry	5
4.1 Completion Instructions.....	5
4.2 Finding Concurrence.....	5
4.3 Views of Responsible Officials.....	5
4.4 Corrective Action Plan.....	5
4.5 Estimated Completion Date.....	5
5. Technical Assistance and References	5
5.1 Technical Assistance.....	5
5.2 References.....	6

1. General Instructions

1.1 Purpose

To provide guidance to State Organizations (Auditees) when submitting status of prior year(s) audit findings and corrective action plans for current year findings to the State Accounting Office (SAO) for use in the preparation of the applicable findings schedules for inclusion in the State of Georgia Single Audit Report.

1.2 Compliance Requirements

In accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as “Uniform Grant Guidance”); the Summary Schedule of Prior Audit Findings is required for all audit findings reported in the prior audit's summary schedule of prior audit findings, except audit findings listed as corrected, see 2CFR 200.511(b).

At the completion of the current year audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports, see 2CFR 200.511(c).

1.3 Applicable Organizations

Auditees that had audit findings in the prior year(s) Single Audit report(s) that were not reported as corrected, or Auditees that received a finding in the current year Single Audit report.

1.4 Due Date

August 21, 2020 (for prior year(s) findings)

Upon receipt of final audit finding (for current year findings)

Additionally, all Auditees must submit the “Subsequent Events - Single Audit” year-end form to SAO, which reports events, transactions and changes that occur after submission of the data relating to prior year(s) and current year findings OR after their audit has been completed, but before the issuance of the Single Audit. (Note: this form is currently due February 1, 2021 and is in addition to the “Subsequent Events” year-end form completed for the CAFR.)

2. Submission Requirements

2.1 Findings Collection System Webportal

The Findings Collection System webportal application is to be used to submit the status of prior year(s) findings and corrective action plans for current year findings to SAO. The webportal can be accessed on the Department of Audits and Accounts (DOAA) website at: <https://www.audits.ga.gov/auth/login.aud>.

2.2 User Accounts

Login: The login process has not changed. New users must first register by creating a new account. Returning users must enter their full email address for “Username” and the password selected last year. If you do not remember your password, click on the “I forgot password” button and answer the security questions. Please refer to the Login instructions located on DOAA’s website at: http://www.audits.ga.gov/Resources/External_Account_Creation_and_Login_Instructions.pdf.

User Account Updates: Auditees should update contact information routinely. Click on the “Who Has Access” icon (👤) to review accounts associated with the organization. Auditees should submit a request to compliance@sao.ga.gov to remove contacts that no longer need access to the Findings webportal application.

3. Status of Prior Year Findings Entry

3.1 Completion Instructions

Once logged into the Findings webportal application, there is a box showing a summary of Prior Audit Findings, under the Auditees name:

- a. If there are Prior Year(s) Audit Findings under Needing Response, click on the number.
- b. Once the number is selected, a list of findings by Finding number will appear.
- c. Click on a Finding number to enter a response, and a new screen will open.
- d. Refer to blue circles (🔵) for more information on each required field.
- e. Select a status category for each finding. (see Section 3.2)
- f. Enter response comments, as applicable, for each finding. (see Section 3.3)
- g. Enter requested contact information for the official responsible for the status of the prior year(s) finding.
- h. Once the response form has been completed, click Submit.

3.2 Status of Prior Year Findings Status Category

Only select one of the following categories for each finding (***note: the statuses reported should reflect actual procedures that have been implemented since the last Single Audit report***):

- a. Previously Reported Corrective Action Implemented - Finding Closed (see Section 3.4);
- b. Significantly Differing Corrective Action Implemented - Finding Closed (see Section 3.5);
- c. Partially Resolved (see Section 3.6);
- d. Unresolved (see Section 3.7); or
- e. Further Action Not Warranted - Finding Closed. (see Section 3.8)

3.3 Status of Prior Year Findings Response Comments

Enter applicable comments as identified in the following table. However, remember that the required ***comments will be published in public documents*** (the financial report under each Auditee and the Single Audit Report of the State of Georgia). Therefore, please take great care in preparing this information, and do not include the following in comments:

- a. **No Excuses** – Excuses of reasons why the finding occurred should not be included, except as it is necessary to facilitate an adequate explanation of planned corrective action.
- b. **No Individual Names** – Individuals should be referenced by title, only if necessary, and the name of any individual should not be included in the response.
- c. **No Specific Listing of Information Generally Considered Confidential** – Any specific identifying information such as social security numbers, taxpayer identification numbers, case numbers, etc., should not be included within the response. This information is generally considered confidential and should not be published.

3.4 “Previously Reported Corrective Action Implemented - Finding Closed” Category

Criteria for Status Category – The finding is **fully corrected**. The corrective action that was previously reported was implemented as designed.

Required Comments – No additional comments are necessary for this category.

3.5 “Significantly Differing Corrective Action Implemented - Finding Closed” Category

Criteria for Status Category – The finding is *fully corrected*. The corrective action, however, that was implemented was significantly different than the corrective action originally planned and reported.

Required Comments – 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 the corrective action plan.

3.6 “Partially Resolved” Category

Criteria for Status Category – The finding is *only partially corrected*. 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.

Required Comments – Describe the partial corrective action taken. Provide comments pertinent to the *reasons for the finding’s recurrence and detailed action taken or planned to correct the deficiencies*. 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.

3.7 “Unresolved” Category

Criteria for Status Category – The finding is *not corrected*. 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.

Required Comments – Provide comments pertinent to *the reasons for the finding’s recurrence and detailed action taken or planned to correct the deficiencies*. 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.

3.8 “Further Action Not Warranted - Finding Closed” Category

Criteria for Status Category – The finding is *no longer valid or does not warrant further action*. A finding not warranting further action for a Federal Award finding is one where *all of the following three* situations have occurred:

- (1) Two years have passed since the audit report containing the finding was submitted to the Federal clearinghouse;
- (2) The Federal agency or pass-through organization is not currently following up on the finding; and
- (3) A management decision by the Federal agency was not issued.

Required Comments – Describe the reasons that the finding does not warrant further action. Refer to the situations above for the conditions that *must* occur prior to this situation being selected.

4. Corrective Action Plan Entry

4.1 Completion Instructions

Once logged into the Findings webportal application, there is a box showing a summary of Current Year Findings, under the Auditees name:

- a. Click on a pencil next to the Current Year Finding, and a new screen will open.
- b. Refer to blue circles () for more information on each required field.
- c. Select whether the organization concurs with the current year finding or not. (see Section 4.2)
- d. Enter views of responsible officials for each current year finding. (see Section 4.3)
- e. Enter the corrective action plan for each current year finding. (see Section 4.4)
- f. Enter estimated completion date for the corrective action plan of the current year finding. (see Section 4.5)
- g. Enter requested contact information for the official responsible for the corrective action relating to the current year finding.
- h. Once the response form has been completed, click Submit.

4.2 Finding Concurrence

“We concur with the finding” – select this option if the organization agrees with the current year audit finding, conclusions and recommendations.

“We do not concur with the finding” – select this option if the organization does not agree with the current year audit finding, conclusions and recommendations. Additionally, specific information should be provided in the “Views of Responsible Officials” to support why the organization does not agree with the current year audit finding, conclusions and recommendations.

Note: the Auditors may also include “Auditor’s Concluding Remarks” to provide additional information regarding the finding or countering the organization’s views of responsible officials.

4.3 Views of Responsible Officials

Generally, comments would only be entered into this section if the organization does ***not*** concur with the current year audit finding, conclusions and recommendations. ***(note: comments included in this section will be published in public documents and items identified in Section 3.3 must be considered)***

4.4 Corrective Action Plan

The corrective action plan should clearly state relevant comments on the detailed action taken, or planned to be taken, to correct the deficiencies identified in the audit finding. If the organization determines that corrective action is not necessary, then information must be provided to support why corrective action is not necessary. ***(note: this section as entered will be published in public documents and items identified in Section 3.3 must also be considered)***

4.5 Estimated Completion Date

Enter the projected date of completion of major tasks for the planned corrective actions.

5. Technical Assistance and References

5.1 Technical Assistance

For general Findings responses questions and guidance contact: compliance@sao.ga.gov

For technical assistance with the webportal contact: webmaster@audits.ga.gov.

5.2 References

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Findings Resources and Single Audit Reports:

<https://sao.georgia.gov/federal-compliance-reporting>