

DATE: July 16, 2020

TO: CFOs and Organization's Findings Contacts

FROM: Kris Martins, Deputy State Accounting Officer – Financial Reporting *Kum*

RE: Fiscal Year 2020 Status of Prior Year Findings - DUE AUGUST 21, 2020
Fiscal Year 2020 Current Year Findings – upon receipt of final audit finding

The State prepares a Single Audit Report for the recently completed fiscal year. This report is required to comply with Federal provisions and is prepared in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as “Uniform Grant Guidance”). As part of the State of Georgia Single Audit report, a schedule of Prior Year Findings status and a Schedule of Corrective Action Plans (CAPs) are compiled by the State Accounting Office (SAO) based on data provided by all organizations in the State of Georgia reporting entity.

In order to coordinate the process of collecting the status of prior year(s) findings and CAPs for current year findings, organizations must use the “Findings Collection System” application located on the Department of Audits and Accounts (DOAA) website (<https://www.audits.ga.gov/auth/login.aud>)¹. **The Findings webportal application will be available for use starting July 27, 2020, with a submission deadline for the status of prior year(s) findings of August 21, 2020.** The submission deadline for the CAPs relating to current year findings will be determined once the organization has received the final audit finding.

Each organization's management is responsible for the accurate reporting of the Prior Year Findings status. Specifically, the statuses reported should reflect actual procedures that have been implemented since the last Single Audit report. Additionally, note that this status of prior year(s) findings differs from the CAPs relating to current year findings. Even though CAPs are also collected in the Findings webportal application and reported in the Single Audit report, they relate to audit findings pertaining to the current fiscal year. Furthermore, organization's management is responsible to report realistic CAPs and estimated completion dates.

For additional information, please refer to the Auditees' Findings Instructions located at <https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-audit-finding-resources>. For questions relating to the Findings responses contact: compliance@sao.ga.gov, and for technical questions relating to the DOAA webportal application contact: webmaster@audits.ga.gov.

¹ Login and External Account Creation Instructions” can be found on SAO's website at: <https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-audit-finding-resources>.