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**Status of Prior Year Findings  
Submission Instructions  
Fiscal Year 2016**

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**Organization Prepared Status of Prior Year Findings and Questioned Costs**

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**Instructions:**

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards<sup>1</sup> (commonly referred to as “Uniform Grant Guidance”) 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, 2016, 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 information, please review the following information.

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In preparing the response, you must first choose one of five status categories regarding the condition of the prior year finding.

**You may only select 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 the anticipated completion dates for the corrective action plan.

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<sup>1</sup> This document combines the requirements previously contained in Office of Management and Budget (OMB) Circular A-133 along with other applicable OMB circulars.

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The following table provides guidance to assist in the selection of one of the five status categories for each finding, along with the required comments, if applicable.

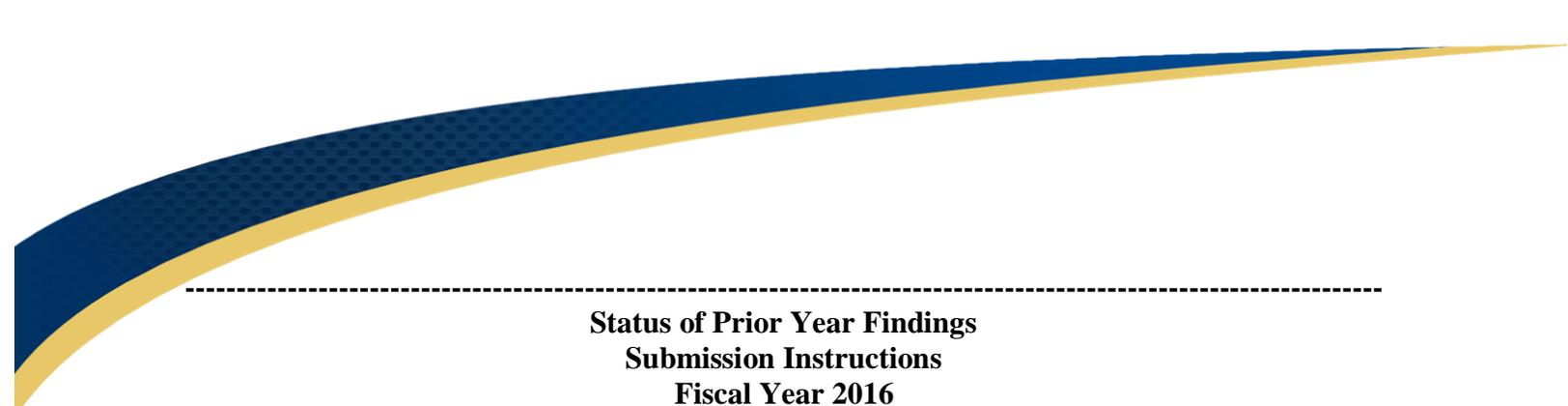
Status Category:	
Previously Reported Corrective Action Implemented - Finding Closed	<p><u>Criteria for Status Category:</u> The finding is <b>fully corrected</b>. The corrective action that was previously reported was implemented as designed.</p> <p><u>Required Comments:</u> No additional comments are necessary for this category.</p>
Significantly Differing Corrective Action Implemented - Finding Closed	<p><u>Criteria for Status Category:</u> 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.</p> <p><u>Required Comments:</u> 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.</p>
Partially Resolved	<p><u>Criteria for Status Category:</u> 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.</p> <p><u>Required Comments:</u> Describe the partial corrective action taken. Provide comments pertinent to the <b>reasons for the finding's recurrence and detailed action taken or planned to correct the deficiencies</b>. 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.</p>

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Status Category:	
Unresolved	<p><u>Criteria for Status Category:</u> 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.</p> <p><u>Required Comments:</u> Provide comments pertinent to the <b>reasons for the finding's recurrence and detailed action taken or planned to correct the deficiencies</b>. 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 organization 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.</p>
Further Action Not Warranted - Finding Closed	<p><u>Criteria for Status Category:</u> 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:</p> <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 organization is not currently following up on the finding; and</li> <li>(3) A management decision by the Federal agency was not issued.</li> </ul> <p><u>Required Comments:</u> Describe the reasons that the finding does not warrant further action. Refer to the situations above for the conditions that <b>must</b> occur prior to this situation being selected.</p>



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The status and related responses will be published in the financial report for your organization, 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** - Any specific identifying information such as social security numbers, tax payer identification numbers, case numbers, etc., should not be included within your response. This information is generally considered confidential and should not be published.