Correction Action Plan Writing Tips

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Contact Information



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Corrective Action Plans

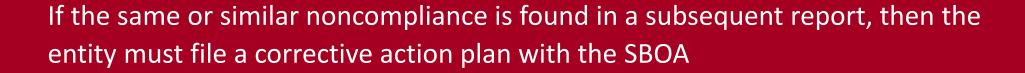




Background



Requires entities to take action to resolve noncompliance noted in an SBOA audit report



If the corrective action plan in not submitted or completed within 6 months, then the SBOA is required to notify the legislative audit committee

Subsection (f) provides actions the legislative committee may take when notified



Timeline



Timeline:

Engagements started December 1, 2017 and exited February 1, 2018 or after

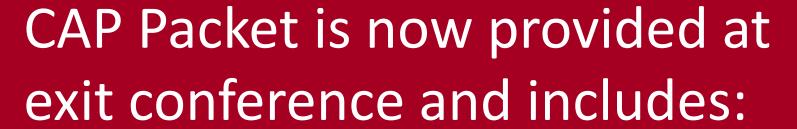
IC 5-11-5-1.5 applies to all current engagements and future engagements

Why should I pay attention?

 These are new procedures and policies for most

More detailed than the Federal CAP

CAP PACKET



- Exit Conference Form
- Guidelines/Instructions for CAP
- CAP Template
- FAQ



EXIT CONFERENCE FORM

 Now Includes "Acknowledgement of Understanding of Requirements Concerning Repeat Findings"



- CAP Must be submitted within 10 days of exit conference or an extension requested
- Requires initials of official at exit conference

GUIDELINES/INSTRUCTIONS FOR CAP

•Guidelines will help in

**Est. 199

Understanding the authority behind the CAP, along with definitions of some important terms and guidelines

GUIDELINES/INSTRUCTIONS FOR CAP

Give detailed instruction on **
 how to complete each section of the CAP template

SUBMISSION OF THE CAP

•Entity will submit a response to the SBOA by submitting CAP to www.in.gov/sboa/5207.htm



REVIEW OF CAP

•Once CAP is submitted to the SBOA it will be reviewed to determine the CAP has all required elements and the substance of the finding has been met

 The entity's contact person will be notified that CAP has been accepted

EXIT CONFERENCE

•PLEASE ask questions at the ★★★★↑★ Exit Conference so you fully understand the issues at hand

CAP TEMPLATE

- Clearly state the issue
- List the requirements that were not followed
- Identify the root cause of the issue
- Steps to be taken to correct the issue
- Implementation timetable
- Summary of how the corrections will prevent future occurrence of the issue



CLEARLY STATE THE ISSUE

•Restate the issue identified in the repeat finding

•IN YOUR OWN WORDS!



LIST THE REQUIREMENTS THE WERE NOT FOLLOWED

- <u>Restate</u> each requirement not followed
- SBOA Uniform Compliance Guidelines (manual, bulletins, State Examiner Directives)
- Code of Federal Regulation (CFR)
- Local Policy
- Administrative Regulations (Other State Agencies)
- Indiana Code



UNIT RESPONSE



1. "We Agree"

Or,

2. "We do not agree because..."



AGREE

• "We agree with the repeat finding identified."



DISAGREE

 Explain Specifically why the repeat finding is considered to be incorrect



• If audited entity is in noncompliance with a law and believes the law is either not practical to implement or is cost prohibitive, explain why and provide a potential legislative resolution (i.e. specific amendment to statute)

IDENTIFY ROOT CAUSE

- Two questions
 - 1. What happened to create the noncompliance?

2. Why do we continue to have this issue?



STEPS TO BE TAKEN TO CORRECT THE ISSUE

- •BE DETAILED!
- •S.M.A.R.T Guidelines
 - Specific
 - Measurable
 - Achievable
 - Results-Focused
 - Time-Bound

QUESTIONS TO CONSIDER

- •Who is responsible for determining when corrections have been made?
- •Should one person be solely accountable or should the responsibility be shared?
- •Should duties be segregated?
- How will personnel be trained to carryout expected duties?

MORE QUESTIONS TO CONSIDER

- How will personnel report issues/problems with the plan and to whom will they report?
- When should the problem be reported?
- What type of documentation will be available to verify that the solution has been implemented?
- How many people are dedicated to re-writing procedures?
- Are all of issues in the repeated finding adequately addressed?

IMPLEMENTATION TIMETABLE

• Timeline – focus on when the action takes place, not after (or the outcome)



• Example: Timeline of when you put your new policy in place. NOT when the next reporting requirement occurs.

SUMMARY OF HOW THE CORRECTIONS WILL PREVENT FUTURE OCCURRENCE

RD OF COUNTY & COUNTY

 How will the items outlined in the CAP prevent the issue?

•If can't ensure, detail controls to prevent, detect and timely correct the issue

CAP WRITING



AN OPPORTUNITY

• THIS SHOULD BE YOUR PLAN TO FIX THE ISSUE

TAKE ADVANTAGE OF US!

SHOULD STAND ON ITS OWN



QUESTIONS?