**Client Letterhead** [[1]](#footnote-1)[[2]](#footnote-2)

**CORRECTIVE ACTION PLAN**[[3]](#footnote-3)

**2 CFR § 200.511(c)**

**[Fiscal year end]**

**Finding Number:[[4]](#footnote-4)** [20XX-XXX]

**Planned Corrective Action:** [Summary of corrective action to be taken]

**Anticipated Completion Date:** [XX/XX/20XX]

**Responsible Contact Person:** [Name of Contact Person]

**Finding Number:** [20XX-XXX]

**Planned Corrective Action:** [Summary of corrective action to be taken]

**Anticipated Completion Date:** [XX/XX/20XX]

**Responsible Contact Person:** [Name of Contact Person][[5]](#footnote-5)

1. Revised November 2022 to update link to UG FAQs in footnote 2. [↑](#footnote-ref-1)
2. Section § 200.511 states that the auditee must prepare the summary schedule of prior audit findings and the corrective action plan. AOS auditors must request the auditee submit the corrective action plan on auditee letterhead. (See [UG FAQ](https://ohioauditor.gov/ipa/UniformGuidance/2022/2CFR-FrequentlyAskedQuestions_2021050321.pdf)'s dated May 2021, question 143) [↑](#footnote-ref-2)
3. 2 CFR 200, Subpart F, §511(c) (Uniform Guidance) requires the auditee to prepare a corrective action plan (CAP). This is an example of a corrective action plan but auditees can use other formats.

   Notes:

   * The auditee may not simply reference the views of responsible officials section of findings to fulfill its responsibility for the preparation of a corrective action plan.
   * The CAP should address both federal audit findings and all findings related to the financial statements which are required to be reported in accordance with *Government Auditing Standards* included in the current year auditor’s report.
   * The CAP must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date.
   * If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons.

   See also the AICPA *Single Audit* Guide, Chapters 10 & 13 as well as 2 CFR 200, Subpart F, §511(c), for additional guidance.

   [↑](#footnote-ref-3)
4. Finding numbers should correspond to the numbers the auditor assigned on the Schedule of Findings [and Questioned Costs]. [↑](#footnote-ref-4)
5. Additional entries can be added by copying and pasting the examples included and modifying as necessary. [↑](#footnote-ref-5)