**Revised November 2023[[1]](#endnote-1)**

**Client Letterhead [[2]](#endnote-2)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS [AND QUESTIONED COSTS]**

**2 CFR 200.511(b)**[[3]](#endnote-3)**, [[4]](#endnote-4),** [[5]](#endnote-5)

**[FYE DATE]**

|  |  |  |  |
| --- | --- | --- | --- |
| **Finding**  **Number** | **Finding**  **Summary** | **Status** | **Additional Information** |
| [[6]](#endnote-6) | [[7]](#endnote-7) | [[8]](#endnote-8), [[9]](#endnote-9), [[10]](#endnote-10) | [[11]](#endnote-11), [[12]](#endnote-12) |
|  |  |  |  |

1. Revised for minor updates, updates are not marked. [↑](#endnote-ref-1)
2. Section 2 CFR § 200.511 states that the auditee must prepare the summary schedule of prior audit findings and the corrective action plan. The auditee must submit the corrective action plan on auditee letterhead. (See [UG FAQ's](https://ohioauditor.gov/ipa/UniformGuidance/2022/2CFR-FrequentlyAskedQuestions_2021050321.pdf) maintained on the U.S CFO’s website dated May 2021)

   Auditors should maintain documentation in their working papers of receipt of the Schedule, including date and person at the entity providing the Schedule. [↑](#endnote-ref-2)
3. This is an **auditee-prepared** schedule reporting results of corrective actions taken or not taken on prior audit findings. This example includes all the required elements for this schedule, but the client can deviate from this format if they choose.

   See 2 CFR 200.508(c), 200.511, 200.514(e) & 200.516(a)(7). AOS auditors also refer to AOSAM 34900.14 - .15.

   * Auditee prepares Schedule of Prior Audit Findings to report the status of all prior-audit Single Audit and GAGAS level significant deficiencies, material weaknesses and noncompliance findings. (2 CFR 200.511)
   * Auditors must perform procedures to assess the reasonableness of the Schedule and report, as a current year finding, when the auditee materially misrepresents the status of any prior audit finding on this Schedule. (2 CFR 200.514(e))

   [↑](#endnote-ref-3)
4. This Schedule must also include audit findings reported in the prior audit’s *Summary Schedule of Prior Audit Findings*, unless the findings were corrected, no longer valid, or not warranting further action. (2 CFR 200.511(b)). See the Ohio Compliance Supplement (OCS) Implementation Guide at <http://www.ohioauditor.gov/references/compliancemanuals.html> for additional information regarding the treatment of prior period uncorrected FFAs. [↑](#endnote-ref-4)
5. If there were no questioned costs, delete reference to questioned costs. [↑](#endnote-ref-5)
6. Finding numbers must correspond to the numbers assigned in the Schedule of Findings [and Questioned Costs]. Also, since this schedule may include audit findings from multiple years, it must include the fiscal year in which the finding initially occurred. (2 CFR 200.511(a)) [↑](#endnote-ref-6)
7. The Schedule should describe the nature of the finding, such as “Ohio Rev. Code § 5705.41(b), budgetary expenditures exceeded appropriations” or “Inadequate segregation of duties.” [↑](#endnote-ref-7)
8. Responses include:

   * + Corrective Action Taken and Finding is Fully Corrected;
     + Partially Corrected;
     + Not Corrected;
     + Significantly Different from Prior Year Corrective Action Taken;
     + Finding no Longer Valid; or
     + Does Not Warrant Further Action (only if the criteria of 2 CFR 200.511(b)(3) are met).

   [↑](#endnote-ref-8)
9. For prior year FFRs, “fully corrected” means that the actual FFR was resolved (i.e., repaid or a repayment plan has been approved – see ORC 9.24(b) and the OCS Implementation Guide). [↑](#endnote-ref-9)
10. For prior year findings for recovery (FFRs) in section 4, a summary schedule of prior audit findings is not required because FFRs in section 4 are not part of the Independent Auditor’s Reports on compliance and internal controls as listed in the table of contents. [↑](#endnote-ref-10)
11. For findings not fully corrected, the schedule **must** describe:

    * Reasons for Recurrence;
    * Planned Corrective Action;
    * Any Partial Corrective Action Taken;
    * When Corrective Action Taken is Significantly Different from Corrective Action Previously Reported in a Corrective Action Plan or in the Federal Agency’s or Pass-through Entity’s Management Decision, the Schedule Must Provide an Explanation; and/or
    * When the Entity Believes the Finding is No Longer Valid or Does Not Warrant Further Action, the Reasons for This Position.

    [↑](#endnote-ref-11)
12. To add another row for additional prior year matters, place cursor in this cell and hit “tab.” [↑](#endnote-ref-12)