**SAMPLE CORRECTIVE ACTION PLAN\***

[ORGANIZATION'S LETTERHEAD]

[Date of Submission]

[Name of Organization]

State Single Audit Corrective Action Plan

For the Fiscal Year Ended \_\_\_\_\_\_\_

Office of Policy and Management

450 Capitol Avenue MS-54MFS

Hartford, Connecticut 06106-1379

Municipal Finance Services Unit Attn: William Plummer

**AUDIT FINDINGS**

Finding Reference Number: (Review the State Single Audit reporting package for the

finding reference number assigned to each finding.)

Description of Finding: (Provide a brief summary description of the finding.)

Statement of Concurrence or Nonconcurrence:

(The organization should provide a statement indicating whether it agrees or disagrees with the

audit finding. If there is a finding that the organization disagrees with, specific information

should be provided by the organization to support its position.)

Corrective Action:

(The organization should provide a plan for resolving the audit finding. The plan should provide

pertinent information on detailed action taken or planned to correct the finding, or a statement

that describes the reason(s) that corrective action is unnecessary.)

(If the audit finding is being repeated from the report of the previous year(s), indicate the actions

taken to date to correct the audit finding and the significant corrective actions that remain to be

completed in order to resolve fully the audit finding. If the corrective action plan submitted is

different than the corrective action plan previously submitted, provide the reason(s) for the

differing plans.)

Name of Contact Person: (The name, title, telephone number and e-mail address of the

official(s) responsible for completing the corrective action plan should be provided.)

Projected Completion Date: (The anticipated date for resolving the audit finding. Organizations

should monitor the corrective action plan during the year (quarterly basis suggested) to

determine its status and to ensure full implementation of corrective action by the projected

completion date.)

**QUESTIONED COSTS** (Include only if applicable.)

1. For each questioned cost, the organization should identify the amount by state financial

assistance or award program and the program period.

2. If the organization believes a questioned cost is an allowable cost, a statement providing

reasons for the organization's position should be included.

3. If the cost is questioned because the organization failed to provide the auditors with

documentation supporting the allowability of the questioned cost, and the documentation

subsequently becomes available, the organization should provide such documentation as part of

the submission of the corrective action plan. The organization should describe how the records

document the allowability of the cost.

4. If the organization determines that the questioned costs are unallowable or that the charges

cannot be supported, the organization should provide a statement to that effect and remit

payment for the unallowable or unsupported costs with the corrective action plan.

If the (Office of Policy and Management and/or Oversight Agency) has questions regarding this

Plan, please call (Name) at (Telephone).

Sincerely yours,

[Name]

[Title]

**\* INSTRUCTIONS FOR FILING:**

The organization should complete the corrective action plan and provide a copy to its independent auditor to be filed electronically by the independent auditor as part of the audit report package uploaded on OPM’s Electronic Audit Report System (EARS) website at:

<https://www.appsvcs.opm.ct.gov/Auditing/Home.aspx>.