

APPENDIX D

Schedule of Prior Audit Findings

State of Louisiana

Certification Checklist

Prepared by



LOUISIANA
Office of
COMMUNITY
DEVELOPMENT

Office of Statewide Reporting and Accounting Policy
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR

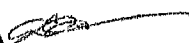


JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

August 6, 2019

OSRAP MEMORANDUM

TO: All Departments, Agencies, and Organizational Units within the Executive Department

FROM: Afranie Adomako, CPA 
Director of Management and Finance DOA

SUBJECT: Schedule of Prior Audit Findings – Addendum to the Schedule of Expenditures of Federal Awards

The Schedule of Prior Audit Findings is an addendum to the Schedule of Expenditures of Federal Awards (SEFA) and must be prepared and submitted electronically to OSRAP. The Legislative Auditors have provided OSRAP with the list of agencies that have had unresolved findings and/or questioned costs in prior years. Since your agency is on this list, your agency is required to provide a status on those findings and/or questioned costs. **Your agency will have to prepare each finding separately on your agency's letterhead using the template shown in attachment 1. The list of findings for your agency is shown on attachment 2.**

The Schedule of Prior Audit Findings is designed to capture all data necessary to prepare the Summary Schedule of Prior Audit Findings required by 2 CFR Part 200.511(b). The template (mandatory) and the instructions to complete the Schedule of Prior Audit Findings are as follows:

Place a copy of the Prior Audit Findings template (attachment 1) on your agency's letterhead. The information you need to record on the Prior Audit Findings template comes from the 'LLA Prior Audit Findings List' worksheet (attachment 2). The information copied to the template should match the information on the worksheet **exactly**. The 'status of questioned costs' and/or 'status of finding' is not available on the worksheet and must be completed by the agency as follows:

- A. Choose the appropriate **'status of questioned costs'** from the list below and provide a description related to the questioned costs as follows:
- 1. Resolved** – Provide a description of how the questioned costs were resolved. A determination letter may have been received from the federal grantor, or, there is evidence the questioned costs have been refunded to the federal government or resolved otherwise.

Note: If a formal payment agreement has been reached or implemented with the federal agency, the total questioned costs are considered "resolved".

2. **Unresolved – Provide a description** of the status of the unresolved questioned costs. For example, the state agency may be currently negotiating the questioned costs with the federal agency, etc.
 3. **No Further Action Needed – In the description field provide an explanation that states: "no further action is needed because"** (1) the federal agency confirming that no further action is needed regarding question costs has sent documentation indicating such or (2) in accordance with 2 CFR Part 200.511(b)(3), all 3 of the following conditions were met and as a result no further action is needed (the form should indicate these conditions have been met.):
 - i. Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;
 - ii. The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and
 - iii. A management decision was not issued.
 4. **N/A – Not applicable.** If the amount of questioned costs per the worksheet is "N/A", then both the Status of Questioned Costs and the description of the Status of Questioned Costs should be "N/A" on your letterhead.
- B. Choose the appropriate 'status of finding' from the list below and provide a description related to findings as follows:

1. **Fully Corrected –** The description ONLY need state corrective action was taken.
2. **Partially Corrected or Not Corrected –** Provide a description including the corrective action planned, any partial corrective action taken, and anticipated completion date, if applicable. The status must also describe the reasons for the finding's recurrence (why the finding is not fully corrected). **Note: When corrective action taken is significantly different from corrective action previously reported in a corrective action plan, or the Federal agency's or pass-through entity's management decision, further explanation must be provided in the description field.**
3. **No Further Action Needed –** Finding must meet all of the criteria listed in 2 CFR Part 200.511(b) (3) as discussed under #3 above regarding Questioned Costs (the form should indicate these conditions have been met.).

Note: Finding status is not reliant upon the status of questioned costs. If the condition of the finding no longer exists, the finding is considered "resolved", even if the questioned costs are not.

Schedule of Prior Audit Findings

August 6, 2019

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An illustration of the Schedule of Prior Audit Findings is attached for your reference – the template should be placed on agency's letterhead, one for each finding listed for your agency – remove the borders and have sufficient spacing between each section.

The deadline to submit the Schedule of Prior Audit Findings on your agency's letterhead to OSRAP is October 4, 2019. It must be submitted electronically via email with 2 document files – (1) Word/text file and (2) pdf file to Katherine Porche at katherine.porche@la.gov.

If you have any questions or need additional information, please contact Katherine Porche at her email address above or at (225) 219-4442.

AA:kbp

Attachment - 2

Office of Statewide Reporting and Accounting Policy
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings – ILLUSTRATION

Finding Reference Number	2013-006
Entity's Name	107 – Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2013
Initial Year of Finding	2010
Page Number (from Single Audit report)	32
Federal Grantor Agency (ies)	Housing and Urban Development
CFDA Number (s)	14.228
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$100,831,446.00
Status of Questioned Costs	No Further Action Needed
Briefly Describe the Status of the Questioned Costs	No further action is needed as per the provision of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal Clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a Description of the Finding Status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).