



## Chapter 55 - Audit Tracking

---

---

### **55.10      Audit Tracking**

---

55.10.10	OFM responsibilities for audit resolution tracking	July 1, 2008
55.10.20	Agency responsibilities for audit resolution tracking	July 1, 2008
55.10.30	Corrective Action Plan format – state audit findings	July 1, 2008
55.10.35	Corrective Action Plan format – federal audit findings	July 1, 2008
55.10.40	Certification of Completion of Corrective Action	July 1, 2008
55.10.50	Certification of Completion of Corrective Action format	July 1, 2008





## 55.10 Audit Tracking

### 55.10.10

July 1, 2008

### OFM responsibilities for audit resolution tracking

The Office of Financial Management (OFM) has the following responsibilities related to the state auditor's exception to specific expenditures incurred by an agency or other practices related in any way to the agency's financial transactions. For purposes of this section, auditor exceptions include questioned costs and audit findings reported in accountability audit, statewide single audit, and special (i.e. fraud) audit reports.

1. The director has a duty to cause corrective action to be taken within six months, such action to include, as appropriate, the withholding of funds as provided in RCW 43.88.110. Also refer to RCW 43.88.160 (6)(d).
2. Report annually by December 31<sup>st</sup> the status of audit resolution to the appropriate committees of the legislature, the state auditor, and the attorney general. The audit resolution report shall include actions taken as a result of an audit finding including, but not limited to, types of personnel actions, costs and types of litigation, and value of recouped goods or services. Refer to RCW 43.88.160 (6)(d).
3. Acting as the auditee for the statewide single audit, OFM is responsible for assembling the consolidated corrective action plan. Refer to Subsection 50.30.35.

### 55.10.20

July 1, 2008

### Agency responsibilities for audit resolution tracking

#### 55.10.20.a

To provide OFM with the necessary information to fulfill its responsibilities, and to cause corrective action to be taken in a timely manner, all state agencies and institutions are required to submit, to the OFM Accounting Division within 30 days of the issue date of a state audit, corrective action plan information for each finding or questioned cost contained in state audit reports. Refer to Subsection 55.10.10 for the types of state audit reports to which this requirement applies. Refer to Subsections 55.10.30 and 55.10.35 for the format of the information to be provided.

For findings reporting occurrence of fraud, in addition to the corrective action plan information, the information submitted is to include fraud amount; costs and type of litigation; recovery to date; and personnel actions taken.

- 55.10.20.b Further, to provide OFM with information necessary to complete annual state and federal reporting requirements, agencies are required to respond, upon request from OFM, on the current status of audit resolution.
- 55.10.20.c Audit tracking information is not required to be submitted for audits with no findings or questioned costs.

**55.10.30**

July 1, 2008

**Corrective Action Plan format – state audit findings**

State of Washington Corrective Action Plan for Audit Finding	
Agency Code: _____	Agency Title: _____
<b>Corrective Action Plan Information:</b>	
<b>Audit Report Number:</b>	
<b>Finding Number:</b>	
<b>Finding:</b>	
<b>Corrective Action Taken or To Be Taken:</b>  If already taken, date of completion:  If to be taken, estimated date of completion:	
<b>Agency Response:</b>  Does agency agree with finding? Yes <input type="checkbox"/> No <input type="checkbox"/> Partially <input type="checkbox"/>  If no or partially, please explain reason(s) why:	
<b>Additional Comments:</b>	
<b>Agency Contact Responsible for Corrective Action:</b>  Name:  Title:  Address or Mailstop:  City, State, Zip code:  Phone Number: (    )    -    ext.  Email:	

Submit completed form electronically to:  
**Your Agency's Accounting Consultant**

You can find your agency's Accounting Consultant at:  
<http://www.ofm.wa.gov/accounting/swa/swacontacts.asp>

Or, send by mail to:  
**Attn: Statewide Accounting Services  
Office of Financial Management  
Accounting Division  
P.O. Box 43113  
Olympia, WA 98504-3113**

July 1, 2008

**Issued by: Office of Financial Management**

---

**55.10.40**

July 1, 2008

**Certification of Completion of Corrective Action**

55.10.40.a Upon completion of corrective action related to an audit finding, each state agency is required to submit, to the OFM Accounting Division, a certification signed by the agency head or assigned designee that the audit resolution process is complete. It is recommended that agencies discuss the completion of corrective action with their assigned OFM Accounting Consultant prior to submitting the certification.

55.10.40.b The agency head or assigned designee will certify to the best of their knowledge that the corrective action taken by the agency related to the finding is considered by the agency to be appropriate to resolve the finding and is complete.

The certification is required to include:

- Agency number
- Audit number
- Finding number
- Finding
- Resolution
- Date completed
- Agency contact

In addition to the information listed above, the certification will require additional information depending on the nature of the audit finding. For a finding of **fraud**, the certification will include:

- Fraud amount
- Total amount to be recovered
- Recovery to date
- Criminal action taken
- Personnel action taken

For a **federal** finding, the certification will include:

- CFDA number
- Questioned cost

The completed certification signed by the agency head or assigned designee is to be submitted to:

Office of Financial Management  
Accounting Division  
P.O. Box 43113  
Olympia, WA 98504-3113

**55.10.50**

July 1, 2008

**Certification of Completion of Corrective Action format**

State of Washington	
Certification of Completion of Corrective Action	
Agency Code: _____	Agency Title: _____
<b>The following elements are REQUIRED for ALL certifications:</b>	
Audit Report Number:	
Finding Number:	
Finding:	
Agency Resolution:	
Actual Date Completed:	
Agency Contact:	
Name:	
Title:	
Address or Mailstop:	
Phone Number: (    )    -    ext.	
Email:	
<b>The following elements are required ONLY for certifications related to FEDERAL findings:</b>	
CFDA Number(s):	
Questioned Cost (if any):	
<b>The following elements are required ONLY for certifications related to findings of FRAUD:</b>	
Fraud Amount:	
Amounts to be Recovered:	
Restitution of Misappropriation:	
Audit Costs:	
Court Costs:	
Other (Specify):	Specify:
TOTAL: _____	
Amts. Recovered to Date:	
Criminal Action Taken:	
Personnel Action Taken:	
<i>I certify that, to the best of my knowledge, the corrective action taken by the agency related to the above audit finding is appropriate to resolve the finding and has been completed.</i>	
Printed Name and Title of Agency Head or Assigned Designee	Signature
	Date
Phone Number: (    )    -    ext.	Email: _____
Submit completed, signed certificate to: <b>Attn: Statewide Accounting Services</b> <b>Office of Financial Management</b> <b>Accounting Division</b> <b>P.O. Box 43113</b> <b>Olympia, WA 98504-3113</b>	