

Chapter 20 – Internal Control & Audit Tracking

20.50 **Audit Tracking**

20.50.10	Office of the State Controller responsibilities for audit resolution tracking	Jan. 1, 2004
20.50.20	Agency responsibilities for audit resolution tracking	Jan. 1, 2004
20.50.30	Audit Tracking Information Report format	Jan. 1, 2004

20.50.10 Audit Tracking

20.50.10 Office of the State Controller responsibilities for audit resolution tracking

The Office of the State Controller 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, i.e. audit findings and questioned costs.

1. The State Controller has a duty to cause corrective action to be taken within a timeframe determined by the Controller to be in the best interest of the State, such action to include, as appropriate, notifying the Commissioner of Administrative and Financial Services, the Governor, and the appropriate legislative oversight committee.
2. Report annually the status of audit resolution to the appropriate committees of the Legislature and the State Auditor in accordance with Title 5, Chapter 11, Section 244-A. The State Controller's 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.
By September 15th of each year, the State Auditor shall schedule a meeting with each joint standing committee of the Legislature having jurisdiction over those departments or agencies in the audit of which the State Auditor has identified findings and the joint standing committees of the Legislature having jurisdiction over appropriations and financial affairs and state and local government matters. The State Auditor shall present an assessment of findings and recommendations of the most recently completed audit performed pursuant to this section, including, but not restricted to, questioned costs and material weaknesses of state programs. The State Auditor shall notify affected state agencies and applicable state central service agency officials, such as, without limitation, the State Controller, State Budget Officer, State Purchasing Agent and Chief Information Officer, of the meeting time and place.
3. Acting as the auditee for the statewide single audit, the Office of the State Controller is responsible for assembling the consolidated corrective action plan (Refer to Subsection 50.30.35)

20.50.20 Agency responsibilities for audit resolution tracking

20.50.20.a To provide the Office of the State Controller 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 State Controller within 30 days after the finding is officially communicated to the agency, final corrective action plan information for each finding or questioned cost contained in the state audit. Refer to Subsection 20.50.30 for the format of the information to be provided.

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

20.50.20.b Further, to provide the Office of the State Controller with information necessary to complete annual state and federal reporting requirements, agencies are required to report, upon request from the State Controller, on the current status of audit resolution.

20.50.20.c Audit tracking information is not required to be submitted for audits with no findings or questioned costs.

**STATE OF MAINE AUDIT FINDING
CORRECTIVE ACTION PLAN INFORMATION**

State Agency:
Bureau/Division:

Finding No.:
Finding:

Auditor Recommendation

Corrective Action Taken or To Be Taken

If Already Taken, Date Completed:

If Still To Be Taken, Estimated Completion Date:

If Auditee Disagrees With Finding, Reason(s) Why

Auditee Representative Responsible To See Corrective Action Taken:

Name:

Phone Number:

E-mail Address:

Address: