




FINDINGS



REPORTING FINDINGS

The reporting of a finding is a two part process



Finding Reporting Process

- Evaluating a finding
- Writing the finding



Is the Deficiency

Internal Control

Noncompliance



Internal Control Deficiency

Deficiency

Significant Deficiency


Material Weakness



Compliance Deficiency

Quantify known questioned costs

Quantify likely questioned costs



Are the known plus the likely questioned costs greater than \$10,000

- If less than all items were tested there normally will be likely questioned costs when there are known questioned costs


- Isolated instance of noncompliance needs to be supported why it is isolated



Nonmonetary Noncompliance

- Quantitatively
 - Unknown Questioned Costs

- Qualitatively
 - Front page test



Nonreportable Deficiency

- Fully Document
 - Your Decision

 - Basis for your decision

Role of Program Officials

Opinion Modification When Noncompliance is Material to the Related Major Program

- Individually*

- Aggregated with other instances of noncompliance?*
