



OMB Single and For-Profit Audit Compliance
Audit Findings Resolution Supporting Documentation

SECTION 1 – RECIPIENT ORGANIZATION GENERAL INFORMATION	
Name of Recipient Organization	Click here to enter name
Audit Performed by	Click here to enter name of CPA Firm
DOE Financial Assistance Award Number (s)	Click here to enter numbers
SECTION 2 – AUDIT FINDINGS AND CORRESPONDING CORRECTIVE ACTION PLAN	
1. Finding Number and Title	Click here to insert title of the first finding
<input type="checkbox"/> Repeat Finding <input type="checkbox"/> Material Weakness <input type="checkbox"/> Questioned Cost <input type="checkbox"/> Significant Deficiency	
Description of Finding	Click here to enter description of the first finding, as shown in the audit report
Did you, as the Recipient agree with this finding?	Select option
If No, provide an explanation and specific reasons for the non-concurrence.	Click here to enter response
Planned Corrective Action	Click here to enter a detailed version of the corrective action plan. Segregate the proposed plan by milestones, assigning a completion date for each milestone.
Due Date to Complete the Implementation of the Corrective Action Plan	Click here to enter a date.
2. Finding Number and Title	Click here to insert title of the second finding
<input type="checkbox"/> Repeat Finding <input type="checkbox"/> Material Weakness <input type="checkbox"/> Questioned Cost <input type="checkbox"/> Significant Deficiency	
Description of Finding	Click here to enter description of the second finding, as shown in the audit report
Did you, as the Recipient agree with this finding?	Select option
If No, provide an explanation and specific reasons for the non-concurrence.	Click here to enter response
Planned Corrective Action	Click here to enter a detailed version of the corrective action plan. Segregate the proposed plan by milestones, assigning a completion date for each milestone.
Due Date to Complete the Implementation of the Corrective Action Plan	Click here to enter a date.
3. Finding Number and Title	Click here to insert title of the third finding
<input type="checkbox"/> Repeat Finding <input type="checkbox"/> Material Weakness <input type="checkbox"/> Questioned Cost <input type="checkbox"/> Significant Deficiency	
Description of Finding	Click here to enter description of the third finding, as shown in the audit report



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SECTION 1 – RECIPIENT ORGANIZATION GENERAL INFORMATION
Did you, as the Recipient agree with this finding? <small>Select option</small>
If No, provide an explanation and specific reasons for the non-concurrence. <small>Click here to enter response</small>
Planned Corrective Action <small>Click here to enter a detailed version of the corrective action plan. Segregate the proposed plan by milestones, assigning a completion date for each milestone.</small>
Due Date to Complete the Implementation of the Corrective Action Plan <small>Click here to enter a date.</small>
SECTION 3 – Signature of Accountable Official
Accountable Official’s Name and Phone Number <small>Click here to enter text.</small>
Signature _____
Date Signed <small>Click here to enter a date.</small>

Note: This template is intended for use by non-federal entities that have received Federal Financial Assistance Awards, have been audited either under the Single Audit provisions under 2 CFR 200 Subpart F or the For-Profit Audit provisions under 2 CFR 910 Subpart F, and where the Department of Energy is either the cognizant or oversight agency.

This template is provided to assist non-federal entities in ensuring that the corrective actions are clear and specific, milestones/timetables for completion of interim and final activities are established, and follow up actions are identified particularly when repeat findings are involved.

When there are findings, it is recommended that auditors and contracting officers provide this template to non-federal entities to assist in the entities development and documentation of meaningful and measurable corrective action.

If corrective actions are completed before the audit report is finalized, this template should still be completed, but slightly tailored to indicate that the corrective action is completed, a description of the corrective action along with the completion date.

Questions, observations, or recommendations regarding this template may be directed to the SingleAuditMailbox@hq.doe.gov.