



## **What is the process a school should follow AFTER there is an Audit Finding?**

**First**, the school needs to determine if they will need to return the money. They can determine this based on the grantor of the money. This will primarily happen if it is money from the Federal Government.

**Next**, within 30 days from the date of audit, the school needs to prepare a **corrective action plan** which requires a separate response for each finding, and each response should answer each of the following questions:

1. Why did the deficiency occur?
2. What is being done to correct the deficiency?
3. Who is responsible for correcting the deficiency?
4. When will the corrective measures be implemented?

This corrective action plan should then be submitted to Department of Administration's Local Government Services, through the audit submission portal. These can also be emailed to OPI at [Kristen.Becker@mt.gov](mailto:Kristen.Becker@mt.gov) to ensure receipt by us as well.

