
**GALENA PARK
INDEPENDENT SCHOOL DISTRICT**

**FEDERAL SINGLE AUDIT
REPORT**

For the Year Ended August 31, 2021



CPAs and Professional Consultants

**GALENA PARK
INDEPENDENT SCHOOL DISTRICT**

SINGLE AUDIT REPORT

**For The Fiscal Year Ended
August 31, 2021**

GALENA PARK INDEPENDENT SCHOOL DISTRICT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees
Galena Park Independent School District
Houston, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Galena Park Independent School District, (the "District") as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 10, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

To the Board of Trustees
Galena Park Independent School District

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
January 10, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Galena Park Independent School District
Houston, Texas

Report on Compliance for Each Major Federal Program

We have audited Galena Park Independent School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

To the Board of Trustees
Galena Park Independent School District

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 10, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Houston, Texas
January 10, 2022

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2021

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal controls over major programs:	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>Name of Federal Programs:</u>	<u>Assistance Listing Number</u>
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US Department of Education

ESEA, Title I, Part A - Improving Basic Programs	84.010A
COVID-19 ESSER Grant	84.425D
COVID-19 ESSER II - Prior Purchase Reimbursement Program	84.425D
COVID-19 ARP ESSER III	84.425U

US Department of Treasury

COVID-19 Operation Connectivity (Bulk Purchase)	21.019
COVID-19 Operation Connectivity (TEA Local Match)	21.019
COVID-19 Operation Connectivity (HCDE Local Match)	21.019
COVID-19 Coronavirus Relief Fund	21.019

Dollar Threshold used to distinguish between Type A and Type B Federal Programs	\$1,106,393
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Auditee qualified as low-risk auditee?	Yes
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GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended August 31, 2021

II. Financial Statement Findings

None reported

III. Federal Award Findings

None reported

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2021

Exhibit K-1
Page 1 of 3

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) ALN*	(2A) Pass-Through Entity Identifying Number	(3) Federal Expenditures
U. S. Department of Education				
Passed Through Texas Education Agency:				
<i>2020-2021 Texas Education for Homeless Children & Youth</i>				
206		84.196A	214600057110030	\$ 150,345
211	<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	20610101101910	985,752
211	<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	21610101101910	8,001,546
211	<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	22610101101910	50,457
	Total ALN 84.010			9,037,755
212	<i>ESEA, Title I, Part C - Migrant</i>	84.011A	20615001101910	61,985
212	<i>ESEA, Title I, Part C - Migrant</i>	84.011A	21615001101910	42,987
	Total ALN 84.011			104,972
224	<i>IDEA, Part B - Formula</i>	84.027A	206600011019106600	981,395
224	<i>IDEA, Part B - Formula</i>	84.027A	216600011019106600	3,462,449
224	<i>IDEA, Part B - Formula</i>	84.027A	226600011019106600	58,277
225	<i>IDEA, Part B - Preschool</i>	84.173A	206610011019106610	39,600
225	<i>IDEA, Part B - Preschool</i>	84.173A	216610011019106610	50,124
226	<i>IDEA-B High Cost Risk Pool</i>	84.027A	66002106	32,430
	Total Special Education Cluster (ALN 84.027, 84.173)			4,624,275
244	<i>20-21 Perkins V: Strengthening CTE for 21st Century</i>	84.048A	21420006101910	329,923
244	<i>20-21 Perkins V: Strengthening CTE for 21st Century</i>	84.048A	22420006101910	2,894
	Total ALN 84.048			332,817
255	<i>ESEA, Title II, Part A - Supporting Effective Instruction</i>	84.367A	20694501101910	190,061
255	<i>ESEA, Title II, Part A - Supporting Effective Instruction</i>	84.367A	21694501101910	754,693
255	<i>ESEA, Title II, Part A - Supporting Effective Instruction</i>	84.367A	22694501101910	328
	Total ALN 84.367			945,082
263	<i>ESEA, Title III, Part A - ELA</i>	84.365A	20671001101910	176,861
263	<i>ESEA, Title III, Part A - ELA</i>	84.365A	21671001101910	772,512
263	<i>ESEA, Title III, Part A - ELA</i>	84.365A	22671001101910	10,702
	Total ALN 84.365			960,075
266	<i>COVID-19 - ESSER Grant</i>	84.425D	20521001101910	198,573
199	<i>COVID-19 - ESSER II - Prior Purchase Reimbursement Program</i>	84.425D	52102135	1,156,234
281	<i>COVID-19 - ESSER II - Prior Purchase Reimbursement Program</i>	84.425D	52102135	467,637
282	<i>COVID-19 - ARP ESSER III</i>	84.425U	21528001101910	51,272
	Total ALN 84.425			1,873,716

*Assistance Listing Number (ALN) formerly known as Catalog of Federal Domestic Assistance (CFDA).

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2021

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) ALN*	(2A) Pass-Through Entity Identifying Number	(3) Federal Expenditures
U. S. Department of Education (continued)				
Passed Through Texas Education Agency (continued):				
289	<i>Title IV, Part A, Subpart 1</i>	84.424A	20680101101910	38,495
289	<i>Title IV, Part A, Subpart 1</i>	84.424A	21680101101910	452,473
289	<i>Title IV, Part A, Subpart 1</i>	84.424A	22680101101910	7,519
	Total ALN 84.424			<u>498,487</u>
276	<i>Instructional Continuity</i>	84.377A	17610740101910	35,000
288	<i>Summer School LEP</i>	84.369A	69551902	16,939
289	<i>Texas Hurricane Homeless Youth</i>	84.983B	19513701101910	29,387
Passed Through Harris County Department of Education:				
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	206950247110014	3,841
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	206950267110022	5,747
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	206950267110022	6,086
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	206950267110022	3,178
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	216950247110014	110,773
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	216950267110022	112,788
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	216950267110022	104,219
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	216950267110022	120,948
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	226950267110022	6,929
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	226950267110022	6,065
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	226950267110022	6,630
	Total ALN 84.287			<u>487,204</u>
Total U. S. Department of Education				<u>19,096,054</u>
U. S. Department of Agriculture				
Passed Through Texas Department of Agriculture:				
<i>National School Lunch Program - USDA Commodities -</i>				
240	<i>Non-Cash Assistance</i>	10.555	00520	1,069,347
240	<i>COVID-19 - Emergency Operating Costs (EOC)</i>	10.555	00520	1,639,125
Passed Through Texas Education Agency:				
240	<i>School Breakfast Program</i>	10.553	71402101	3,717,152
240	<i>National School Lunch Program</i>	10.555	71302101	7,033,885
	Total Child Nutrition Cluster (ALN 10.553, 10.555)			<u>13,459,509</u>
Passed Through Texas Department of Agriculture:				
240	<i>Child & Adult Care Food Program</i>	10.558	00520	386,722
<i>COVID-19 - Emergency Operating Costs (EOC) -</i>				
240	<i>Child & Adult Care Food Program</i>	10.558	00520	46,635
	Total ALN 10.558			<u>433,357</u>
Total U. S. Department of Agriculture				<u>13,892,866</u>

*Assistance Listing Number (ALN) formerly known as Catalog of Federal Domestic Assistance (CFDA).

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2021

Exhibit K-1
Page 3 of 3

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) ALN*	(2A) Pass-Through Entity Identifying Number	(3) Federal Expenditures
U. S. Department of Health and Human Services				
Passed Through Texas Health and Human Services Commission:				
199	<i>Medicaid Administrative Claims (MAC)</i>	93.778	529-07-0157-00022	86,127
	Total Medicaid Cluster (ALN 93.778)			<u>86,127</u>
Direct:				
205	<i>Early Head Start Program</i>	93.600	06CH011207-02-02	945,630
	Total Head Start Cluster (ALN 93.600)			<u>945,630</u>
289	<i>COVID-19 - Provider Relief Fund</i>	93.498	CR-40666643882	93,182
Passed Through Texas Workforce Commission:				
203	<i>COVID-19 - Child Care Relief Funding</i>	93.575	2921CCR007511	55,539
203	<i>COVID-19 - Child Care Relief Funding</i>	93.575	2921CCR007542	159,636
	Total ALN 93.575			<u>215,175</u>
Total U. S. Department of Health and Human Services				<u>1,340,114</u>
U.S. Department of Homeland Security				
Direct Program:				
199	<i>Hazard Mitigation Grant Program (HMGP)</i>	97.039	FEMA 4332-DR-TX	193,092
Total U.S. Department of Homeland Security				<u>193,092</u>
U.S. Department of Treasury				
Passed Through Texas Education Agency:				
<i>COVID-19 - Operation Connectivity (Bulk Purchase) -</i>				
277	<i>Non-cash assistance</i>	21.019	52202002	772,500
277	<i>COVID-19 - Operation Connectivity (TEA Local Match)</i>	21.019	52202002	386,250
277	<i>COVID-19 - Operation Connectivity (HCDE Local Match)</i>	21.019	39312101	386,250
Passed Through Texas Division of Emergency Management:				
199	<i>COVID-19 - Coronavirus Relief Fund</i>	21.019	2020-CF-21019	812,648
	Total ALN 21.019			<u>2,357,648</u>
Total U.S. Department of Treasury				<u>2,357,648</u>
Total Expenditures of Federal Awards				<u><u>\$ 36,879,774</u></u>

*Assistance Listing Number (ALN) formerly known as Catalog of Federal Domestic Assistance (CFDA).

GALENA PARK INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2021

Note 1 - Summary of Significant Accounting Policies

The District accounts for all awards under federal programs in the General and Certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are also recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended August 31, 2021. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 3 - Reconciliation to Basic Financial Statements

The following table reconciles expenditures per the Schedule of Expenditures of Federal Awards to the federal program revenues per the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.

Federal Program Revenues	40,738,457
JROTC	(140,797)
SHARS	(3,295,834)
E-Rate	<u>(422,052)</u>
Total Expenditures of Federal Awards per SEFA	<u>\$ 36,879,774</u>

GALENA PARK INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended August 31, 2021

Note 4 - General Fund Expenditures

Federal awards reported in the general fund are summarized as follows:

Program or Source	ALN*	Amount
JROTC	N/A	\$ 140,797
SHARS	N/A	3,295,834
E-Rate	N/A	422,052
Medicaid Administrative Claims (MAC)	93.778	86,127
Hazard Mitigation Grant Program (HMGP)	97.039	193,092
Coronavirus Relief Fund	21.019	812,648
COVID-19 - ESSER II - Prior Purchase Reimbursement Program	84.425D	1,156,234
Indirect Costs:		
National School Breakfast Program	10.553	211,167
National School Lunch Program	10.555	399,498
2020-2021 Texas Education for Homeless Children & Youth	84.196A	8,130
ESEA, Title I, Part A - Improving Basic Programs	84.010A	487,433
ESEA, Title I, Part C - Migrant	84.011A	5,656
IDEA, Part B - Formula	84.027A	244,442
IDEA, Part B - Preschool	84.173A	4,766
20-21 Perkins V: Strengthening CTE for 21st Century	84.048A	16,500
ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	52,449
ESEA, Title III, Part A - ELA	84.365A	52,280
Title IV, Part A, Subpart 1	84.424A	30,395
Texas Hurricane Homeless Youth	84.983B	1,576
COVID-19 - ESSER Grant	84.425D	21,345
Early Head Start Program	93.600	10,338
Instructional Continuity	84.377A	1,877
ARP ESSER III	84.425U	5,684
		\$ 7,660,320

*Assistance Listing Number (ALN) formerly known as Catalog of Federal Domestic Assistance (CFDA).

GALENA PARK INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended August 31, 2021

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, “The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings.” The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit’s schedule of findings and questioned costs and
- All audit findings reported in the prior audit’s summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

GALENA PARK INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended August 31, 2021

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not applicable