

## Corrective Action Plan Status Update (CAPSU)

### Frequently Asked Questions

#### *What is a CAPSU?*

CAPSU is short for "Corrective Action Plan Status Update." The Internal Control and Accountability Unit (IC&A) sends out a spreadsheet to agencies to request an update on the status of an outstanding OLA audit findings, as outlined in [MMB Statewide Operating Policy 0102-02, Office of Legislative Auditor Audit Report Monitoring](#). Agencies are asked to complete the spreadsheet with the minimum amount of information for finding status, target completion date, contact person, and any applicable comments related to the finding.

#### *Why can't I type in some of the fields of the CAPSU form?*

Some of the CAPSU form fields are protected to maintain the integrity of the information sent to your agency. This practice helps the IC&A Unit realize which information has changed from the last time it sent your agency a CAPSU. Updates to information in the protected fields should be input into the comments section of the CAPSU. See the instructions tab of your CAPSU for more information.

#### *What information should I include in my CAPSU?*

Include enough information to complete each field on the CAPSU. The IC&A Unit has pre-populated fields on the spreadsheet based on your agency response letter to the OLA and any previous CAPSU received from the agency. Use the comments section of the CAPSU to add or modify field information if necessary. Retain the specific details of the corrective action plan at your agency as documentation of the resolution of the audit finding.

#### *Why do I have to send MMB information on the status of unresolved OLA audit findings?*

[Minnesota Statute Section 16A.057, Subdivision 5](#) requires Minnesota Management and Budget (MMB) to review audit reports from the OLA and to take appropriate steps to address internal control problems found in executive agencies. MMB has adopted the MMB Statewide Operating Policy 0102-02, Office of the Legislative Auditor Audit Report Monitoring to ensure control weaknesses and compliance violations identified by the OLA are addressed and corrected in a timely manner. This policy requires each agency to develop and implement corrective action plans to resolve all internal control and compliance weaknesses identified in OLA audit reports. This corrective action plan must be communicated to MMB periodically until all reported audit issues are fully resolved or no longer applicable.

*Why are none of my agency's more recent OLA audit reports not included in the latest CAPSU?*

The IC&A Unit may not include recent OLA report findings in the CAPSU due to 1) the report was issued around the same time the CAPSU was sent to the agency and finding information was not been entered into the IC&A audit tracking database, 2) the agency response letter to the OLA indicated the finding was resolved by the agency and would not be included in the CAPSU, and 3) the agency is not in the scope of the IC&A unit for audit report monitoring. The IC&A Unit makes every effort to be efficient when sending out the CAPSU and may modify the request to account for audit findings reported close the CAPSU notification.

*Is it necessary to list findings in the CAPSU under different report and finding numbers multiple times even though it is all the same finding?*

Yes, generally, we "carry forward" old findings by updating only the most recent version of a finding that was reported in an earlier year. We are also required to track federal compliance audit findings separately for Single Audit report purposes.