



May 15, 2023

Chairman of the Board of County Commissioners
Muskogee County
400 W. Broadway St.
Muskogee, OK 74401

The Corrective Action Plan and Summary Schedule of Prior Audit Findings are portions of our audit report prepared by the County and returned to us to be inserted into our final audit report. These are required Federal schedules that are the responsibility of the County, in accordance with **2 CFR § 200.511**.

Corrective Action Plan

The Corrective Action Plan reports the County’s planned corrective action, anticipated completion date, and contact person for each financial and Federal audit finding included in the current year auditor’s report. We will format and email a template for the Corrective Action Plan to the individual designated responsible by the County for preparation of the schedule. The template will include instructions on completing the schedule. We will provide all reportable financial and Federal findings for the current year auditor’s report for the schedule.

Summary Schedule of Prior Audit Findings

The Summary Schedule of Prior Audit Findings (formerly known as the Prior Year Schedule of Findings and Questioned Costs) reports the status of all audit findings included in the prior Federal audit's Schedule of Findings and Questioned Costs. We will format and email a template for the Summary Schedule of Prior Audit Findings to the individual designated responsible by the County for preparation of the schedule. The template will include instructions on completing the schedule. We may provide a compiled listing of the findings required to be included in the schedule if requested.

Both the Corrective Action Plan and Summary Schedule of Prior Audit Findings should be printed on the County’s letterhead and provided to our office for inclusion in the audit report.

Sincerely,

Melissa Laffoon
Oklahoma State Auditor and Inspector

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Kenny Payne

Individual Designated Responsibility for Preparation of the Corrective Action Plan and the Summary Schedule of Prior Audit Findings

Title: BOCC Chairman

Chairman of the Board of County Commissioners

Date

22 day of May 2023

Chairman Kenny Payne

Member [Signature]

Member [Signature]

Attest: [Signature]
County Clerk

