



LEGEND: CABINET AGENCIES' PERFORMANCE AUDIT ACTION ITEM(S) & STATUS

Issue: This number shows the finding or issue in the performance audit report prepared by the Auditor that the action steps are targeted to.

Status: Agencies are given the following choices for status:

- Not started
- In progress
- Completed
- Deferred
- Waiting on someone else

Action Steps: This entry summarizes the action step initiated by the agency to address the finding in the report.

NOTE: *One difference between financial/compliance audits and performance audits is that performance audit findings are not necessarily corrective; they may be positive or point to an area that is doing well, and could also be improved. If necessary, management may respond to a finding or issue with an action step to address the finding. Sometimes the action step mirrors a recommendation made by the Auditor. In other cases, management may choose a different course of action based on factors such as available resources and agency priorities. Audit recommendations are provided to help management improve a finding area; however, **they are not mandatory**. Rather, management can consider the recommendation along with others as they decide how to address an audit finding.*

Lead Agency: The agency responsible for ensuring the action step is completed.

Due Date: The date that the action step is anticipated to be completed.

Current Resources: This column says “yes” if the action step can be completed within an agency’s current resources (staff, budget, information technology, etc.)

Budget Impact: This column says “yes” if the agency’s budget will be impacted by this action step. In most cases, “yes” means the agency will require additional funding to complete implementation of the action step. In some cases, agencies use “yes” if implementing the recommendation will have an impact on their revenue or savings.

Needs Legislation: This column says “yes” if legislation is needed to implement the action step.

Notes: This column contains additional information from the agency about the action step, its status or progress, anticipated due date, budget impact, etc. and the date of entry. Typically, agencies that are still implementing the action step will use this column for a more detailed status update.