
WEST ASCENSION PARISH HOSPITAL

AUDIT FINDING CORRECTIVE ACTION TRACKING LOG

Purpose: To document, monitor, report, and close all Legislative Auditor findings, external audit findings, internal audit findings, compliance findings, management letter comments, and corrective action plans.

AUDIT FINDING TRACKING LOG

PRIORITY LEVEL DEFINITIONS

P1 – CRITICAL

Finding presents significant exposure involving:

- Violation of law
- Louisiana Public Bid Law
- Open Meetings Law violations
- Public Records Law violations
- Louisiana Constitution Article VII, Section 14 concerns
- Fraud, waste, or abuse concerns
- Significant financial or reputational risk
- Legislative Auditor findings

Target Completion: 30–60 days

P2 – HIGH

Finding presents substantial internal control weakness involving:

- Procurement controls
- Human resources controls
- Contract administration
- Financial reporting controls
- Compliance risks

Target Completion: 60–90 days

P3 – MODERATE

Finding presents administrative or process deficiencies that:

- Require improvement
- Could result in future findings
- Impact efficiency or documentation

Target Completion: 90–120 days

P4 – LOW

Finding presents minor documentation or process concerns.

Examples:

- Missing signatures
- Filing deficiencies
- Form completion issues
- Administrative recordkeeping concerns

Target Completion: 120–180 days

STATUS DEFINITIONS

Status	Definition
Open	Corrective action not started
In Progress	Corrective action underway
Pending Verification	Corrective action completed awaiting validation
Completed	Corrective action completed and validated

Closed	Audit Committee approved closure
Overdue	Due date has passed

EVIDENCE OF COMPLETION REQUIREMENTS

Corrective action shall not be considered complete until evidence has been provided and reviewed.

Finance

- Bank reconciliations
- Financial reports
- Internal control documentation
- Board approvals

Procurement

- Bid files
- Contracts
- Procurement checklists
- Legal review memoranda

Human Resources

- Disclosure forms
- Training records
- Personnel documentation

Public Records

- Request logs
- Response documentation

- Written procedures

Open Meetings

- Minutes
- Agendas
- Meeting notices
- Executive session documentation

CEAs

- Executed agreements
- Public benefit valuation forms
- CFO certification
- Performance reports

MONTHLY AUDIT FINDING SUMMARY

Category	Open	In Progress	Pending Verification	Closed
Finance				
Procurement				
Human Resources				
Public Records				
Open Meetings				
CEAs				
Compliance				

Other				
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PRIORITY DASHBOARD

Priority Level	Open	In Progress	Completed	Closed
P1 Critical				
P2 High				
P3 Moderate				
P4 Low				
Total				

OVERDUE FINDINGS REPORT

Finding ID	Description	Responsible Party	Due Date	Days Overdue	Escalation Required
					Yes / No

ESCALATION MATRIX

Overdue Period	Required Escalation
30 Days	Department Director Notification
60 Days	CEO Notification
90 Days	Audit Committee Review
120+ Days	Board Review and Formal Corrective Action Plan

Reporting Requirements

- P1 Findings reported monthly to CEO, Board Chair, and Audit Committee.
- P2 Findings reported quarterly to Audit Committee.
- P3 Findings reviewed by Management monthly.
- P4 Findings monitored by Department Leadership.

MANAGEMENT CERTIFICATION

I certify that this Audit Finding Tracking Log accurately reflects the current status of all audit findings, corrective action plans, implementation activities, and supporting documentation.

Prepared By

Name: _____

Title: _____

Signature: _____

Date: _____

Compliance Officer Review

Name: _____

Signature: _____

Date: _____

Chief Financial Officer Review

Name: _____

Signature: _____

Date: _____

Chief Executive Officer Review

Name: _____

Signature: _____

Date: _____

AUDIT COMMITTEE QUARTERLY REVIEW

- ☐ Findings Adequately Addressed
- ☐ Additional Corrective Action Required
- ☐ Additional Documentation Required
- ☐ Independent Verification Required
- ☐ Board Review Required

Comments

Audit Committee Chair: _____

Date: _____

WAPH AUDIT COMMITTEE CLOSEOUT CERTIFICATION

For any finding to be formally closed, the following criteria must be met:

- ☐ Corrective action completed
- ☐ Supporting evidence reviewed

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- ☐ Responsible executive certification received
 - ☐ Compliance verification performed
 - ☐ Audit Committee concurrence obtained
 - ☐ Closure documented in official records

Finding ID: _____

Closed By: _____

Date Closed: _____

Audit Committee Approval Date: _____

This version provides WAPH with a comprehensive corrective action tracking system that aligns with audit remediation, compliance oversight, Audit Committee governance, and Legislative Auditor follow-up review expectations.