

Name of Recipient
Point of Contact
Address of Recipient

Date

Dear Mr. /Ms. Name of POC for Recipient:

The U.S. Department of Energy (DOE) has completed its review of your organization's [Single Audit Report/For-Profit Compliance Audit Report](#) performed by [Auditing Firm's Name](#) for Fiscal Year (FY) 20XX [including your corrective action plan](#). DOE has the responsibility to issue a management decision in response to findings and/or recommendations listed in the report. Our management decision, the basis of the decision, and additional action and/or information pertaining to the findings are as follows:

Whether or not the audit finding is sustained

Based on DOE's review of the auditor's findings and recommendations, and the corrective action plan submitted by your organization, we have determined that, if properly implemented, your organization's planned action [\[will/will not\]](#) sustain the findings for which we have resolution responsibility.

The reasons for the decision

If Corrective Action is Acceptable:

The actions taken by your organization, as outlined in your corrective action plan, are generally responsive to the audit findings as outlined in the attached audit report. For corrective actions that have been completed no further action is required. For corrective actions that are in the process of being implemented, please provide written notice of completion in accordance with the schedule of completion identified in the corrective action plan.

If Corrective Action is Not Acceptable:

The corrective action does not include all the elements needed to effectively address the audit findings. Please provide an updated Corrective Action Plan (CAP) that includes a summary of changes you have made or intend to make to your policies, procedures and internal controls so that this does not become a finding in future audits. Include a clear timeframe for changes already made or to be made as well as the specific personnel responsible for implementation. A CAP Template is available on the Department of Energy website at <https://www.energy.gov/management/downloads/corrective-action-plan-template-single-profit-audits>

If Repeat Finding:

Audit Finding No. 20XX-001 is a repeat finding from the FY 20xx Audit (Finding No. 20xx-xx). Your organization must implement an effective solution that addresses this issue from recurring in the future.

Follow-up timetable

If Corrective Action is Acceptable

These corrective actions must be performed and completed by [DATE].

If Corrective Action is Not Acceptable:

Your response regarding Audit Finding No 20XX-001 is requested no later than thirty (30) days from the date of this letter. DOE will review the revised corrective action to determine if the deficiency raised in the report has been satisfactorily resolved.

The expected auditee action

DOE believes your continued diligence in working to correct the deficiencies is crucial in providing assurance that the Federal funds are adequately safeguarded and managed. Failure to adequately address the deficiencies could result in [Organization] having to reimburse Federal funds received, receiving reduced Federal funds, jeopardizing the receipt of future Federal funds.

As a reminder, your organization is required by [2 CFR 200.511/2 CFR 910.511](#) to follow-up and to take corrective action on audit findings and to report the status of audit findings in the subsequent audit's summary schedule of prior audit findings. Also, your auditor is required by [2 CFR 200.514/2 CFR 910.514](#) to follow-up on prior audit findings; perform procedures to assess the reasonableness of the summary schedule of prior audit findings, and report exceptions.

Appeal process/further contact

If you have any concerns or questions, or if you would like to appeal any of these findings, please contact me at [PHONE NUMBER] or [E-MAIL].

Sincerely,

Contracting Officer

Attachment: [pertinent documentation]