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SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2003

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2002-001	A material noncompliance citation was issued under Ohio Admin. Code Section 117-2-03(B) for failing to prepare and file financial statements pursuant to GAAP.	No	Not Corrected; the County does not believe the benefits associated with filing GAAP statements outweigh the costs associated with preparing them. This situation was repeated in the current audit as finding 2003-002.

**MORGAN COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 § .315 (c)  
DECEMBER 31, 2003**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2003-001	This Finding was repaid on April 20, 2004. The Director of the Veterans Service Board is responsible for ensuring such an overpayment does not occur in the future.	April 2004	John Kitts, Director of the Veterans Service Board
2003-002	The County does not believe the benefits associated with filing GAAP statements outweigh the costs associated with preparing such statements. As of the date of this report, the County does not plan to file GAAP financial statements for 2004.	None	Gary Woodward, County Auditor
2003-003	The agency has made changes beginning July 1, 2004, for State Fiscal Year 2005, in the WIA cash draws by requesting draws every 2 weeks and requesting the minimum amount felt to be needed in order to continue business as usual.	July 2004	Jim Ridenour, Director of Morgan County Department of Job and Family Services