

APPENDIX D

**Summary Report Form on
Noncompliance with Laws and Regulations,
Questioned Cost
and Reportable Conditions**

SUMMARY REPORT FORM

LSC OIG HOME PAGE: <http://www.oig.lsc.gov>

The Summary Report Form (SRF) is to be completed on the LSC OIG Internet Web Site at <http://www.oig.lsc.gov> upon completion of the audit. The web site will include step-by-step instructions on how to complete the SRF. The following copy of the SRF and Legends of Noncompliance and Reportable Conditions are only representations of the SRF that you will see on your computer monitor. They are provided for informational purposes only. Please do not attempt to manually complete the SRF and send it to the LSC OIG with your audit reports. It will not be accepted. The SRF must be completed on-screen and submitted via the Internet.

The information to be reported on the SRF is findings of noncompliance relating to regulations covered by the Compliance Supplement, material reportable conditions, basic financial data, and other information about the audit. This includes findings relating to any regulation covered by the Compliance Supplement, not only those which are asterisked. Other findings of noncompliance, nonmaterial reportable conditions, and additional deficiencies or recommendations identified during the audit are **not** to be reported in the Findings of Noncompliance and Material Reportable Conditions section of the SRF. If the reports or management letter contain or identify other instances of noncompliance or nonmaterial findings and/or recommendations which are not covered by the codes provided in the SRF instructions, mark the box in the “Additional Areas” section of the SRF.

The OIG is committed to assisting you in completing and transmitting the on-screen SRF via the Internet. If you are experiencing difficulty completing the SRF or require further assistance, please e-mail the LSC OIG at audits@oig.lsc.gov or call the OIG Audit Help Line at (202) 295-1671.