EXHIBIT D

(Entity)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FEDERAL PROGRAMS AND STATE PROJECTS
Fiscal Year Ended _____, 20XX

(NOTE: For the initial fiscal year of an audit performed pursuant to the Florida Single Audit Act, this schedule, with respect to "State Financial Assistance," will not be required since the prior audit was not performed under the Florida Single Audit Act. However, it is possible that there could be some findings in the prior audit related to projects that are considered to be State financial assistance projects for the current fiscal year audit, in which case this schedule would be required.)

PRIOR AUDIT FINDINGS and QUESTIONED COSTS –
MAJOR FEDERAL PROGRAMS

Finding Number	**Prior Audit Finding**
20XX-001	(List the name of Federal awarding agency) (List the CFDA number and title) (List the name of any pass-through agencies, or entities) *Condition*: (State the condition as it originally appeared in the Schedule of Findings and Questioned Costs) *Auditor's Recommendation*: (State the auditor's recommendation as it originally appeared in the Schedule of Findings and Questioned Cost). *Current Status*: (If the finding has been corrected, a statement to that effect is sufficient. If corrective action is being carried out, provide the progress that has been made. Corrective action that is significantly different from that provided in the prior year's corrective action plan is required to be disclosed. Finally, an explanation is required if the finding is no longer valid or, if for some other reason, corrective action is no longer warranted. (Sections 10.554(1)(m) or 10.654(1)(i), Rules of the Auditor General)

EXHIBIT D (Continued)

PRIOR AUDIT FINDINGS and QUESTIONED COSTS –
MAJOR STATE PROJECTS

Finding Number	**Prior Audit Finding**
20XX-02	(List the name of the sponsoring State agency) (List the CSFA number and title) (List the name of any pass-through entity)

(*Note: Since the schedule may include audit findings from multiple years, it must identify the fiscal year in which the finding initially occurred. Sections 10.554(1)(m) or 10.654(1)(i), Rules of the Auditor General*)

Condition: (State the condition as it originally appeared in the Schedule of Findings and Questioned Costs)

Auditor's Recommendation: (State the auditor's recommendation as it originally appeared in the Schedule of Findings and Questioned Cost).

Current Status: (If the finding has been corrected, a statement to that effect is sufficient. If corrective action is being carried out, provide the progress that has been made. Corrective action taken that is significantly different from that provided in the prior year's corrective action plan is required to be disclosed. Finally, an explanation is required if the finding is no longer valid or, if for some other reason, corrective action is no longer warranted. (Sections 10.554(1)(m) or 10.654(1)(i), Rules of the Auditor General)