



## **Office of Internal Audit Monthly Internal Control Tip**

**Ensure that your area, agency, or department considers the following best practices when developing a corrective action plan.**

Improving performance at Louisville Metro Government is a vital part of the Mayor's [Strategic Plan](#). Nearly every department has activities that are subject to not only internal reviews but also external reviews and monitoring from a plethora of external agencies. Corrective action plans, an important element of performance improvement, are often required by internal and external agencies to reduce deficiencies noted during a review or monitoring. Below are steps and questions to consider when developing a corrective action plan for your department.

**Step 1: Clearly state the problem or weakness, including the root cause.**

- Define the problem.
- Why did the problem occur?
- What is the effect of the problem?

**Step 2: Identify the individuals who will develop, implement, and will ultimately be accountable for the results of the corrective action.**

- How will they report issues/results?
- Who are issues/ results reported to?

**Step 3: Create simple, measureable solutions that address the root cause.**

- What can be reasonably accomplished?
- What are the regulatory requirements?

**Step 4: Set achievable deadlines, targets, and milestones.**

- How many people are dedicated to the effort?
- What is a reasonable time frame?
- When will each step be completed?
- Define "completed".

**Step 5: Monitor the progress of the corrective action plan.**

- Continuously monitor results after implementing corrective actions.
- What supporting documentation is required to confirm progress?

This tip is brought to you by the Office of Internal Audit. Previous Monthly Internal Control Tips can be found on the Office of Internal Audit's webpage, located [here](#).