

APPENDIX B

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

SUMMARY REPORT FORM

When the audit is finished, the Summary Report Form (SRF) is completed and submitted via the LSC OIG website at [Input a Summary Report Form \(oig.lsc.gov\)](http://oig.lsc.gov). Manual SRF submissions will not be accepted. The OIG [website](#) includes step-by-step instructions to complete the SRF.

The information reported on the SRF includes findings of noncompliance relating to regulations covered by the Compliance Supplement material reportable conditions, basic financial data, and other information about the audit. Other findings of noncompliance, nonmaterial reportable conditions, and additional deficiencies or recommendations found during the audit are not to be reported on the SRF Section on Findings of Noncompliance and Material Reportable Conditions. 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 “Deficiencies” section of the SRF.

The OIG is committed to helping you complete and transmit the SRF via our website. If you have trouble completing the SRF or require further assistance, please e-mail the LSC OIG at audits@oig.lsc.gov .