

Document	Statutory Reference	Big 5 *	Non-Big 5 **	BOCES	Statutory Reference	Charter Schools
		Due	Due	Due		Due
Audited financial statements (FS)	NYCRR §170.12(e)(1)	1/1/2012	10/15		EL §2851(2)(f) and §2854(1)(c) (www.emsc.nysed.gov/psc/audits.html)	11/1
Corrective action plan (CAP) for any significant deficiencies or material weakness in internal control or other findings included in the FS (if applicable)	NYCRR §170.12(e)(4)(1)(a)	Within 90 days of receipt of FS				
Evidence of board acceptance of FS	NYCRR §170.12(e)(2)	As soon as possible				
Management letter (ML) (ML findings may be included in Other Matters Related to Internal Control) (if applicable)		As soon as possible				As soon as possible
CAP for ML (if applicable)	NYCRR §170.12(e)(4)(1)(a)	Within 90 days of receipt of ML				As soon as possible
Agreed upon procedures for Contract for Excellence (C4E) (if applicable)	NYCRR §170.12(e)(1)	1/1	10/15			
CAP for findings in agreed upon procedures for C4E (if applicable)	NYCRR §170.12(e)(4)(1)(a)	Within 90 days of receipt of C4E report				
Extraclassroom activity fund (ECA) audit report (if applicable) (if there are grades beyond 6th grade but no ECA, please let us know)	NYCRR §172.3(d)	1/1	10/15			
ECA management letter (ECA ML) (if applicable)		As soon as possible				
CAP for ECA management letter (ECA ML) (if applicable)		As soon as possible				
Single Audit Report required by Office of Management and Budget Circular A-133 (A-133) (if applicable) Must include a CAP for any findings related to major federal programs (generally referred to as Section III findings) if applicable)	OMB Circular A-133	No later than 9 months after fiscal year end			OMB Circular A-133	No later than 9 months after fiscal year end
School Districts and BOCES only: CAP for findings related to the financial statements (generally referred to as Section II findings) in the A-133 if applicable	NYCRR §170.12(e)(4)(1)(a)	Within 90 days of receipt of A-133				

* Big 5 = Buffalo, Rochester, Syracuse, Yonker and New York City school districts

** Non-Big 5 = School districts other than Buffalo, Rochester, Syracuse, Yonker and New York City