

Document	Statutory Reference	Big 5 *	Non-Big 5 **	BOCES
Audited financial statements (FS)	NYCRR §170.12(e)(2)	January 1	October 15	
Corrective action plan (CAP) for any significant deficiencies or material weakness in internal control or other findings included in the FS (if applicable) (must be prepared within 90 days of receipt of FS)	NYCRR §170.12(e)(4)(iii)	As soon as possible		
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		
CAP for ML (if applicable) (must be prepared within 90 days of receipt of ML)	NYCRR §170.12(e)(4)(iii) and GML §35(4)(b)(1) for school districts	Within 90 days of receipt of ML	As soon as possible	
Auditor's Communication with Those Charged with Governance (required by SAS 114)		As soon as possible		
Communicating Matters Related to Internal Control (required by SAS 115)		As soon as possible		
Agreed upon procedures for Contract for Excellence (C4E) (if applicable)	NYCRR §170.12(e)(1)	January 1	October 15	
CAP for findings in agreed upon procedures for C4E (if applicable) (must be prepared within 90 days of receipt of C4E report)	NYCRR §170.12(e)(4)(iii)	As soon as possible		
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)	January 1	October 15	
Single Audit Reporting Package required by Office of Management and Budget Circular A-133 (A-133) (if applicable) (for required elements see https://harvester.census.gov/facweb/FAQs.aspx#s-q2)	OMB Circular A-133	No later than 9 months after fiscal year end		
CAP for findings related to the financial statements (generally referred to as Section II findings) in the A-133 if applicable (must be prepared within 90 days of receipt of A-133)	NYCRR §170.12(e)(4)(iii)	As soon as possible		
CAP for internal audit (if applicable) (must be prepared within 90 days of receipt of internal audit report)	NYCRR §170.12(e)(4)(iii)	As soon as possible		
Though it is not required to be submitted by statute, we request a copy of the related internal audit report be submitted in order to properly assess the CAP.				

Statutory Reference	Charter Schools
EL §2851(2)(f) and §2854(1)(c) (www.p12.nysed.gov/psc/AuditGuide.html)	November 1

As soon as possible

OMB Circular A-133	No later than 9 months after fiscal year end
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* 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