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Tutorial Introduction

Welcome to the New York State Education Department (NYSED) Portal Tutorial! Please note that the District Financial Statements and related data must be submitted using the [NYSED Portal](#). We recommend that you become acquainted with the portal surveys and begin surveys prior to their due dates.

- The financial information submitted using the portal includes annual financial statement audits, extra classroom audits, single audits, internal control reviews, other audits (such as State Education Department or Office of the State Comptroller), corrective action plans, and trend data.
- School districts and BOCES will use the portal surveys to help ensure that financial information conforms to the major reporting provisions of the Governmental Accounting Standards Board (GASB), as well as the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards commonly known as Uniform Grant Guidance (UGG) and NYSED's Reporting Manual. (Charter Schools submit their financial information using a different upload system as part of their Annual Report process.)
- Using an upload tool for financial information, in place of email submissions, will streamline the processes for submitting and reviewing the information. Please keep in mind that the consequences for late submission are as follows:
 - Annual Financial Statements – holds are placed on state aid
 - Single Audits (or Single Audit Exemption forms) – holds are placed on federal pass through grant funding.
- The items submitted on the tool should be approved by the school's board of education prior to submission, and the Superintendent or their delegated representative should certify each survey prior to its submission to NYSED.
- If you are submitting near a due date and the system is experiencing delays, we recommend that you use the save button and then allow the system enough processing time.

Updates for the 2017-18 Portal

- Beginning with 2018-19 surveys (for 2017-18 fiscal year submissions) any data entry user at your organization can SUBMIT/CERTIFY the financial surveys that fall under Audit Services.
- Surveys 2 and 3 have been combined and are now referred to as Survey 2/3. It begins on page 13.
- Surveys A-D have been combined and are now referred to as Survey 7. It begins on page 21.

Due Dates

Please keep the following due dates in mind as lateness can affect state aid or grant payments.

Due Dates for Financial Data and Reports

- If the due date falls on a Saturday or Sunday, the due date is the next business day.
- October 15th
 - School Districts (other than Buffalo, Rochester, Syracuse, Yonkers and New York City) must submit audited financial statements by **October 15th**.
- January 1st
 - Buffalo, Rochester, Syracuse, Yonkers and New York City school districts must submit audited financial statements by **January 1st**.

Due Dates for Single Audits

The audit package and the data collection form must be submitted to the Federal Audit Clearinghouse **30 days after receipt of the auditor's report(s)**, or **9 months after the end of the fiscal year** —whichever comes first. See UGG **2 CFR 200.512(a)** for additional information and exceptions.

Surveys in the NYSED Portal under Office of Audit Services

The [NYSED Portal](#) has the following financial surveys that can be found under Office of Audit Services. School Districts and BOCES should annually complete the surveys that applies to them. Each survey includes questions and areas to upload documents.

The following list of surveys is found in the [NYSED Portal](#), under Office of Audit Services

1. Audited Financial Statements (Districts and BOCES)
1. Audited Financial Statements (for Big 5)
- 2/3. Financial Statement Board Approval, Extra Classroom Audit, Management Letters (ML), Corrective Action Plans (CAP) for Financial Statements Extra Classroom Audits and ML Findings (NOT for Single Audit CAP)
4. Single Audit Threshold and/or Single Audit Exemption Form
5. Single Audit Corrective Action Plans for Financial Statement Findings (a.k.a. Section II) and Major Federal Program Findings (a.k.a. Section III)
6. Internal Control Report and any related Corrective Action Plan (CAP) (Regulation 170.12b)
7. Quarterly Regulatory Audits and any related CAP (Regulation 170.12e4)

Upload Areas: How to Determine Documents to Upload

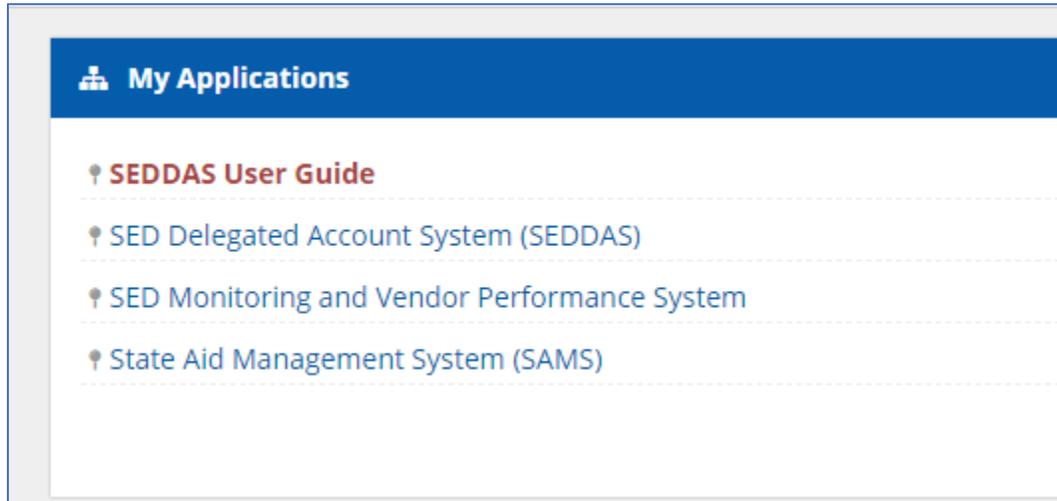
The surveys include questions that ask for a specific item to be uploaded. Many times, the specific item requested is found within a broader document that the auditor has provided to the school. Keep in mind there are two acceptable ways to upload the response: 1) the specific item within the document requested can be uploaded, or 2) the broader document containing the item can be uploaded.

For example, the auditor can either provide the Extra Classroom Audit in a separate document for the school to upload in survey #2 (question 1) or the auditor can provide the Extra Classroom Audit for the school to upload that is a part of a larger document.

Going forward for future years it may be easier to identify the specific documents needed if the auditor provides schools with the documents individually and labels documents in a way that can be matched to the survey names and question number.

How to Access the Financial Submission Surveys on the NYSED Portal

- Viewing Surveys



Use the [NYSED Portal](#) to submit financial information to NYSED. When in the portal <http://portal.nysed.gov/abp/>, click on “SED Monitoring and Vendor Performance System,” then Office of Audit Services.

- Obtaining Permissions to Complete Surveys

Permission to gain access to complete a survey must be provided by either your superintendent or district SEDDAS administrator. Please obtain this permission before attempting a survey.

Beginning with 2018-19 surveys (for 2017-18 fiscal year submissions), any data entry user at your organization can SUBMIT/CERTIFY the financial surveys that fall under Audit Services.

Survey Guidance and Due Dates

Surveys	Page	Survey Due Date*
General Survey Navigation	7	
Survey 1: <ul style="list-style-type: none"> • Audited Financial Statements • Independent Auditor • Trend Data 	8 9 11	October 15 (January 1 for “Big 5”)
Survey 2/3: <ul style="list-style-type: none"> • Financial Statement Board Approval • Management Letter(s) • Extra Classroom Audit • Corrective Action Plans (CAP): for Financial Statement, Extra Classroom and ML Findings (NOT for Single Audit CAP) 	13 14 15 16	January 15 (February 1 for “Big 5”)
Survey 4: <ul style="list-style-type: none"> • Single Audit Threshold and/or Single Audit Exemption Form 	17	March 31
Survey 5: <ul style="list-style-type: none"> • Single Audit Corrective Action Plans for Financial Statement Findings (a.k.a., Section II) and Major Federal Program Findings (a.k.a., Section III) 	19	April 30
Survey 6: <ul style="list-style-type: none"> • Internal Control Report and any related Corrective Action Plan (Regulation 170.12b) 	20	April 30
Survey 7: <ul style="list-style-type: none"> • Regulatory Audits, and any related CAP (Regulation 170.12e4) 	21	Only when there is a regulatory audit (such as an audit by the State Controller or NYSED Office of Audit Service) to submit

*Please begin surveys prior to due date.

General Survey Navigation

Survey Navigation

- Financial Statements
 - Annual Financial Statement Audit
- Independent Auditor
- Trend Data

1) Audited Financial Statements (Districts and BOCES) Instructions

Please begin this survey prior to the October 15 (or January 1) due date. The processing of State Aid payments will be delayed for late submissions.

Documents Close

2017 Audit Reference Manual

Preview Options

Exit preview

Next →

Annual Financial Statement Audit Instructions

Please provide information on the annual financial audit. School Districts other than Buffalo, Rochester, Syracuse, Yonkers and New York City and BOCES must submit audited financial statements using this survey. The due date is October 15, or the next business day if due date falls on a Saturday or Sunday.

Financial Statements

Please provide the requested information.

1 Please upload your audited financial statements here. *

Browse...

Add Another Upload

a What is the auditor's opinion on these financial statements? *

- Unmodified
- Qualified
- Disclaimer
- Adverse

Select one opinion from this list.

b Were there any material and/or significant deficiencies (these are related to internal controls) in the annual financial audit?

The picture above shows an example page from within a survey. The basics of navigation are as follows:

- Top left: “Survey Navigation” lists each section. This example survey has three sections: Financial Statements, Independent Auditor and Trend Data. Click each section of the survey to view the survey question content, shown to the right.
- Responses to the questions in the survey are entered using brief descriptions, radio buttons, check boxes, or an upload button.
- Use the “Save and Continue” buttons at the top and bottom of screen to scroll through the questions.
- Bottom left: Click the “Edit Preview” button to see supporting reference documents.
- Documents – see left side of screen.

The remaining sections of this tutorial include a screenshot from the specific survey and explanation of what type of response is expected.

SURVEY 1 - Section 1: Financial Statements

Survey 1 - Section 1: Financial Statements, has the following:

1 Please upload your audited financial statements here. *

Report Title: Audited Financial Statements

Choose File No file chosen

Add Another Upload

Question 1: Upload Audited Financial Statements

a What is the auditor's opinion on these financial statements? *

Report Title: Audit Opinion FS

(Always appears)

- Unmodified
- Qualified
- Disclaimer
- Adverse

Select one opinion from this list.

Question 1a: Auditor's Opinion

b Was the net position of the prior year financial statements restated in the current year statements? *

Report Title: Restatement

(Always appears)

Please Select ▼

Please respond yes or no.

Question 1b: Findings

c Were there any material and/or significant deficiencies related to internal controls in the annual financial audit? *

Report Title: Findings FS

(Always appears)

Please Select ▼

Please respond to this question, which is in a yes/no format.

If the answer is yes, a corrective action plan must be uploaded in Survey 2/3 by November 15.

Question 1c: Material or Significant Deficiencies

SURVEY 1 - Section 2: Independent Auditor

Survey 1 - Section 2: Independent Auditor, has the following:

Question 1: Enter the name of Independent Audit Firm, email address and phone number.

Question (yes/no): Did the independent auditor perform any non-attest services (e.g., does the independent auditor prepare the financial statements for this audit year)?

1	Please provide information on your independent auditor.	Please provide a short answer response.	Actions
Report Title: Independent Auditor			
Please provide information on the independent auditor below. .			
Independent Auditor			
<input type="text"/> <input type="text"/>			
Name of independent audit firm		<input type="text"/>	<input type="text"/> <input type="text"/>
Audit firm's email address		<input type="text"/>	<input type="text"/> <input type="text"/>
Auditor phone number		<input type="text"/>	<input type="text"/> <input type="text"/>
Did the independent auditor perform any nonattest or nonaudit services (e.g., the independent auditor aids in the preparation of journal entries or financial statements) for this audit year? Please respond with a yes or no answer.		<input type="text"/>	<input type="text"/> <input type="text"/>

Question 2: Regarding Reserve Fund information required under NY Education Law 3651, section 7, choices are Yes, No, N/A(BOCES).

Question A: This question appears if Question 2 is answered “No.” Upload the annual report requested.

2 Do the audited financial statements provide information on the operation and conditions of each reserve fund as required under NY Education Law 3651, section 7 (<https://codes.findlaw.com/ny/education-law/edn-sect-3651.html>)? *

Report Title: Reserves: Operation and Condition

Please Select ▼

If the answer is no, please upload a copy of the annual report on the operation and conditions of the reserves.

a Please upload the annual report on the operation and conditions of reserve funds per NY Education Law 3651, section 7. *

Report Title: Reserve Report

(Appears if parent question has answer of No)

Choose File No file chosen

Add Another Upload

Please upload the reserve report if it is not documented within the annual independent audit.

SURVEY 1 - Section 3: Trend Data

Survey 1 - Section 3: Trend Data has the following:

Questions 1, 2, and 3: Locate the amount requested from within the audited financial statements.

Question 4 (yes/no): If your school has not yet updated policies for UGG, it is recommended that this is done in a timely manner.

Trend Data

Please take data found in the annual financial statement and enter it here.

1 Employee Retirement Service (ERS) Reserve Dollar Amount (\$) (Districts and BOCES) *

Report Title: Trend Data

Please locate this data element within the annual audited financial statements. Please provide a short format answer in whole numbers. For example, '1235' instead of '\$1,235.35'

2 General Fund Balance Total (\$) (Districts only - BOCES enter 0) *

Report Title: Trend Data

Please locate this data element within the annual audited financial statements. Please provide a short format answer in whole numbers. For example, '1235' instead of '\$1,235.35'

3 Enter your Percentage of General Fund Balance Subject to Tax Law 1318 (%) (Districts only - BOCES enter 0) *

Report Title: Trend Data

Please locate this data element within the annual audited financial statements. Enter a short format answer in whole numbers. For example, "2" for 2% or "12" for 12%.

[Edit Question](#) [Delete](#) [Add Question Above](#) [Add Sub Question](#) [Copy](#) [Move](#)

4 Has your school updated board approved policies regarding federal awards in accordance with the Federal Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG)? For example, does your school have the following:

- Cash Management Procedures – § 200.302(b)
- Effective Internal Controls - § 200.303
- Procurement Procedures - § 200.318(a)
- Standards of Conduct Covering Conflicts of Interest - § 200.318(c)
- A Method for Conducting Technical Evaluations of Proposals Received and Selecting Recipients - § 200.320(d)(3)
- Travel Policies - § 200.474

*

Report Title: UGG PP

Please select a response, which is in a yes/no format.

Note that key changes under UGG expand the rules regarding internal controls over Federal Awards to require that they be documented in writing, and that management should evaluate and document the results of ongoing monitoring to identify internal control issues.

Source: [UGG](#)

If the selection is "No" then the following appears:

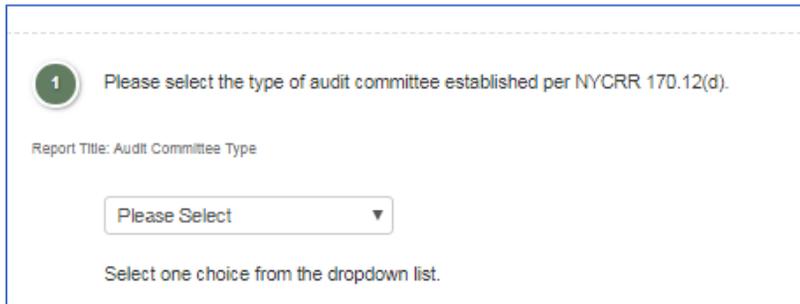
a Please provide the date by which your school will have board approved policies that are aligned with UGG. *

Report Title: UGG PP

(Appears if parent question has answer of 'No')

SURVEY 2/3 - Section 1: Financial Statement Board Approval

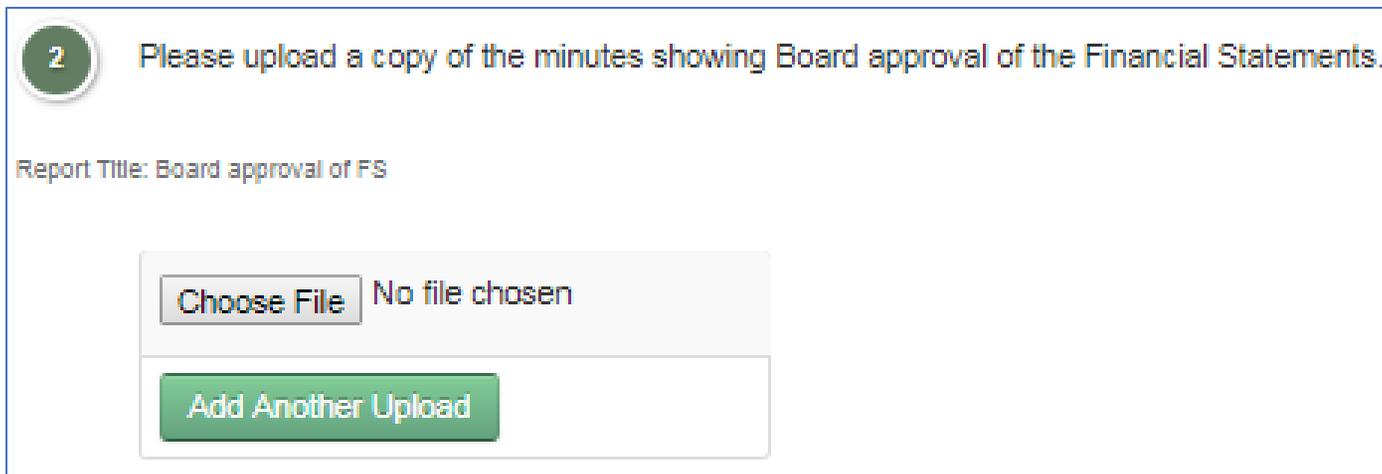
Survey 2-3 - Section 1: Financial Statement Board Approval has the following:



A screenshot of a survey question interface. At the top left, there is a green circle with the number '1'. To its right, the text reads: 'Please select the type of audit committee established per NYCRR 170.12(d)'. Below this, the label 'Report Title: Audit Committee Type' is displayed. A dropdown menu is shown with the text 'Please Select' and a downward arrow. Below the dropdown, the instruction 'Select one choice from the dropdown list.' is present.

Question 1: Please select the type of audit committee established per NYCRR 170.12(d).

- Choices are:
- A committee of the trustees or board members
 - As a committee of the whole
 - An advisory committee with Accounting or Auditing experience
 - Other



A screenshot of a survey question interface. At the top left, there is a green circle with the number '2'. To its right, the text reads: 'Please upload a copy of the minutes showing Board approval of the Financial Statements.' Below this, the label 'Report Title: Board approval of FS' is displayed. The main area contains a file upload control with a 'Choose File' button and the text 'No file chosen'. Below this control is a green button labeled 'Add Another Upload'.

Question 2: Please upload a copy of the minutes showing board approval of the Financial Statements.

[SURVEY 2/3 - Section 2: Management Letter\(s\)](#)

Survey 2/3 - Section 2: Management Letter contains the following:

Question 1: Upload auditor communications to management, including management letters. More than one document can be uploaded.

Please upload management letters and other communications to management in writing.

1 Please upload the following items here:

- Management letter related to the Financial Statement audit
- Management letter related to the Extra Classroom audit
- Other communications from the auditor

Note this upload can be a comprehensive document, of which the management letter is one part or multiple documents.

Report Title: Management Letter

No file chosen

Upload here.

SURVEY 2/3 - Section 3: Extra Classroom Audit

Survey 2/3 - Section 3 Part 1: Extra Classroom Audit contains the following:

1 Was an Extra Classroom Audit conducted? *

Report Title: EC YN

Please Select ▼

Select yes or no.

Question 1 (yes/no): Was an Extra Classroom Audit conducted?

If yes above, then the following appears:

Survey 2/3 - Section 3 Part 2: Extra Classroom Audit, continued:

1 Please upload the Extra Classroom Audit. (Note this upload can be a comprehensive document, of which the Extra Classroom Audit is one part.) *

Report Title: Extra Classroom Audit upload

Choose File No file chosen

Add Another Upload

Upload the Extra Classroom Audit here.

Question 1: Upload Extra Classroom Audit.

2 What is the auditor's opinion on the Extra Classroom Audit? *

Report Title: Audit Opinion EX

Please Select ▼

Select one opinion from this list.

Question 2: Auditor's opinion on Extra Classroom - choices are Unmodified, Qualified, Disclaimer, or Adverse.

3 Were there Extra Classroom Audit findings? *

Report Title: EX Findings YN

Please Select ▼

Select yes or no.

Question 3 (yes/no): Were there findings?

SURVEY 2/3 - Section 4: Corrective Action Plans

Survey 2/3 - Section 4: Corrective Action Plan(s) has the following:

Corrective Action Plans (CAP): for Financial Statement, Extra Classroom and ML Findings only, not for Single Audit CAP

Question 1: Upload CAPs for financial statement, extra classroom and management letter findings.

Question 2: Upload Board approval of these CAPs.

1 Upload final CAPs for financial statement findings, management letter recommendations, or extra classroom findings within 90 days of the report.

Report Title: CAPs (FS, EX, ML)

Choose File No file chosen

Add Another Upload

The CAPs can be uploaded individually, or combined. Please check that each CAP has the required elements; 1) a description of what actions have been taken, 2) a description of what actions are planned to be taken, 3) the date when all actions were completed or a future date when all actions are expected to be completed, and 4) the name(s) of the contact person(s) responsible for implementing this CAP.

2 Upload board approval of the final corrective action plans related to financial statement findings, management letter recommendations, or extra classroom findings by January 15.

Report Title: Board Approval of CAP(s)

Choose File No file chosen

Add Another Upload

Upload one (or more) Board Approval document here.

SURVEY 4 - Section 1: Single Audit Threshold and/or Single Audit Exemption Form

Survey 4 - Section 1: Single Audit has the following:

Question 1: Select the annual expenditure range for federal awards:

If less than \$550,000 is selected, nothing further is required and you can submit the survey.

If you select \$550,000 to \$750,000, question a will appear (see next page). You will then be prompted to upload the exemption form.

If you select more than \$750,000, question b will appear (see next page). After uploading the Single Audit to the Federal Audit Clearinghouse and answering question b, you can submit the survey.

1 What was the total federal award expenditure amount during the fiscal year? The choices available are these three ranges: "Less than \$550,000," "From \$550,000 to \$750,000," and "More than \$750,000". Note: The range selected determines whether an audit exemption form is required (From \$550,000 to \$750,000) or a single audit is required (More than \$750,000).

If your total award expenditures were less than \$550,000, but you would like to submit a single audit exemption form, please select "From \$550,000 to \$750,000." *

Report Title: Range of Fed Exp

Please Select ▼

Please select one choice.

SURVEY 4 - Section 1 Continued: Single Audit Threshold and/or Single Audit Exemption Form

Survey 4 - Section 1: Single Audit Continued, has the following:

Question a: If \$550,000 to \$750,000 upload Single Audit Exemption Form.

Question b (yes/no): If More than \$750,000, has the Single Audit been uploaded on the Federal Clearinghouse?

a If federal award expenditures were between \$550,000 and \$750,000, complete and upload the audit exemption form here. This form can be found in the document section of this tool, or on this webpage: <http://www.oms.nysed.gov/oas/SingleAudit/> *

Report Title: Single Audit Exemption form
(Appears if parent question has answer of 'From \$550,000 to \$750,000')

No file chosen

Please upload the exemption form.

b For entities above the \$750,000 threshold, the Single Audit must be uploaded to the Federal Audit Clearinghouse located at: <https://harvester.census.gov/facdissem/SearchA133.aspx> before submitting survey 4. Has the Single Audit been uploaded on the Federal Audit Clearinghouse? *

Report Title: FCH YN
(Appears if parent question has answer of 'More than \$750,000 (or less than \$750,000 and elected to have a Single Audit)')

Select yes/no response from drop down list.

Question 2: (yes/no) Does the Single Audit contain any Section II findings?

2 Does the Single Audit contain any Section II findings? *

Report Title: SA Section 2

Select Yes or No.

SURVEY 5 - Section 1: Single Audit Corrective Action Plan (CAP)

Single Audit CAPs for Financial Statement Findings (Section II) and Major Federal Program Findings (Section III) are submitted here.

Survey 5 - Section 1: Single Audit CAP has the following:

Question 1: Upload the Single Audit CAP.

Please upload the Single Audit corrective action plan here.

1 Upload the Board approved corrective action plan here.

Report Title: SA CAP

Choose File No file chosen

Add Another Upload

Upload the Board approved corrective action plan here.

Note: Check that each CAP has the required elements, which are 1) A description of what actions have been taken, 2) a description of what actions are planned to be taken, 3) Either the date when all actions were completed, or a future date when all actions are expected to be completed, and 4) The name of the person, and their position, who are responsible for implementing this CAP.

SURVEY 6 - Section 1: Internal Control Report

Internal Control Report and any Related Corrective Action Plan (Regulation 170.12b)

Survey 6 - Section 1: For each Internal Control Report:

Question a: Who conducted the audit?

Question b: What is the report number (if available)?

Question c: How many findings were in this report?

Question d: Upload the Internal Control Report.

Question e: Upload the Board approved CAP, if applicable.

1 Complete a row for each Internal Control Report.

Report Title: Internal Audit Report

Complete this table for submitting Internal Control Report(s).

Internal Audit Report	What entity conducted this audit?	What is the audit report number (if available)	How many findings or recommendations were in this audit report?	The audit should be uploaded here.	The Board approved CAP should be uploaded here.
Internal Control Report 1	<input type="text"/>	<input type="text"/>	Please Selk ▼	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Internal Control Report 2	<input type="text"/>	<input type="text"/>	Please Selk ▼	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>

Please upload Internal Control Report and corrective action plan for any finding in this section.

Districts and BOCES are exempt from regulation 170.12(b) that:

- Employ fewer than eight teachers
- Have actual general fund expenditures totaling less than \$5 million in the previous school year
- Have actual enrollment of less than 1500 students in the previous school year

Exempt Districts and BOCES must file an annual statement certifying their exemption to the NYSED P-12 Office using a different NYSED Portal survey, which is located under:

- SED Monitoring and Vendor System
 - Education Management Services
 - Internal Audit Exemption (which is due at the end of each fiscal year, on June 30th.)

For further information on this survey please refer to <http://www.p12.nysed.gov/mgtser/ExemptionfromInternalAuditorRequirement.htm>

SURVEY 7 - Section 1: Regulatory Audits - Instructions

Regulatory Audits (due when applicable) and any Related CAP (Regulation 170.12e4)

Commissioner's Regulation Section 170.12(e)(4) requires that a Board approved CAP be prepared within ninety (90) days of receipt in response to any findings contained in:

- a final audit report issued by the Office of the State Comptroller (OSC),
- a final audit report issued by the New York State Education Department (NYSED); or
- a final audit report issued by the United States or an office, agency or department thereof.

If, there are no findings or recommendations in the audit report:

Upload the audit report (with no findings) and submit the survey.

If, there are findings or recommendations in the audit report:

Upload both the audit report and the Board approved CAP and submit the survey. Note that CAPs are due to NYSED within 90 days of receipt of the audit report.

SURVEY 7 - Section 1: Regulatory Audits Upload

Survey 7 - Section 1: For each Regulatory Audit(s):

Question a: Who conducted the audit?

Question b: What is the report number (if available)?

Question c: How many findings were in this report?

Question d: Upload the Regulatory Audit.

Question e: Upload the Corrective Action Plan, if applicable.

1 Complete a row for each audit.

Report Title: Other Audits

Complete this table for submitting regulatory audits.

Other Audits	What entity conducted this audit?	What is the audit report number	How many findings or recommendations were in this audit report?	The audit should be uploaded here.	The Board approved CAP should be uploaded here. (If applicable).
Other Audit 1	<input type="text"/>	<input type="text"/>	Please Selk ▼	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Other Audit 2	<input type="text"/>	<input type="text"/>	Please Selk ▼	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Other Audit 3	<input type="text"/>	<input type="text"/>	Please Selk ▼	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>

If you have any questions, please email the NYSED Office of Audit Services at FSandSingleAudit@NYSED.gov