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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 them prior to their corresponding due dates to ensure their timely submission.

- The financial information submitted using the portal includes annual financial statement audits, extraclassroom audits, single audits, internal control reviews, other audits (such as those conducted by NYSED or the Office of the State Comptroller), and corrective action plans.

- School districts and BOCES will use the portal surveys to help ensure that their financial information conforms to the major reporting provisions of the Governmental Accounting Standards Board (GASB), 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 Audit Reference Manual.

- Using an upload tool to collect financial information, in place of emailed submissions, will streamline the processes for submitting and reviewing the information. Please keep in mind that the consequences for failing to submit the required financial information by their corresponding due dates include, but are not limited to, the following actions:
  - Annual Financial Statements – holds are placed on state aid payments.
  - 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 2018-19 Portal

- In an effort to streamline the portal surveys, several questions have been removed.
- Although some surveys are not applicable to all parties, we have added a question asking if the survey applies to your entity. This will enable entities that are not required to submit data on a survey to submit and remove it from their list. This will also help us to ensure compliance since all entities will now be required to submit all surveys.
Due Dates

Please keep the following due dates in mind, as tardy submissions can affect state aid and/or grant payments.

Due Dates for Financial Data and Reports

- If the due date falls on a Saturday or Sunday, the due date will be extended to 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** each year.
- January 1st
  - Buffalo, Rochester, Syracuse, Yonkers and New York City school districts must submit audited financial statements by **January 1st** each year.

Due Dates for Single Audits

The reporting package and the data collection form must be submitted to the Federal Audit Clearinghouse within the earlier of **30 calendar days after receipt of the auditor’s report(s)**, or **nine months after the end of the audit period**. See UGG 2 CFR 200.512 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 complete the surveys that apply to them, annually. 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)
2. Audited Financial Statements (for Big 5)
2/3. Financial Statement Board Approval, Management Letter(s), Extraclassroom Audit, and CAPs
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 Related Corrective Action Plan (Regulation 170.12(b))
6B. Internal Control Exemption (Sub-division 2 of Section 2116-b of NYS Education Law)
7. Regulatory Audits and Related CAP (Regulation 170.12(e)(4))

Upload Areas: How to Determine Documents to Upload

Several of the surveys include questions that ask for a specific item to be uploaded. Often, the specific item requested to be uploaded is found within a broader document that the auditor has provided to the school. When the requested item is located within a broader document, there are two acceptable ways to upload the requested item: 1) the specific item can be removed from the broader document and uploaded separately, or 2) the broader document containing the item can be uploaded, as a whole.
How to Access the Financial Submission Surveys on the NYSED Portal

- **Viewing Surveys**

  Use the NYSED Portal to submit financial information to NYSED. Once you have successfully logged into the portal [http://portal.nysed.gov/abp/](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 District Superintendent or District SEDDAS Administrator. Please obtain this permission before attempting to access the survey area.

  *Any data entry user at your organization can SUBMIT/CERTIFY the financial surveys that fall under Audit Services.*
# Survey Guidance and Due Dates

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<th>Survey Due Date*</th>
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<td>Survey 1:</td>
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<tr>
<td>• Audited Financial Statements</td>
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<td>Survey 2/3:</td>
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<td>• Financial Statement Board Approval</td>
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<td>Survey 4:</td>
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<td>• Single Audit Threshold and/or Single Audit Exemption Form</td>
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<tr>
<td>• Single Audit Corrective Action Plans for Financial Statement Findings (a.k.a., Section II) and Major Federal Program Findings (a.k.a., Section III)</td>
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<td>Survey 6:</td>
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<tr>
<td>• Internal Control Report and any related Corrective Action Plan (Regulation 170.12b)</td>
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<td>Survey 6B:</td>
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<tr>
<td>• Internal Control Exemption (Sub-division 2 of Section 2116-b of NYS Education Law)</td>
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<td>Survey 7:</td>
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<td>• Regulatory Audits, and any related CAP (Regulation 170.12e4)</td>
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</tbody>
</table>

*Please begin surveys prior to the corresponding due date(s).
General Survey Navigation

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

- **Top left:** “Survey Navigation” lists each section. This example survey has two sections: Financial Statements and Independent Auditor. 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 the 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:

**Question 1:** Upload Audited Financial Statements

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**SURVEY 1 - Section 2: Independent Auditor**

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

**Question 1:** Enter the name of the independent auditor, 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)?

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**Please provide information associated with your independent auditor.**

<table>
<thead>
<tr>
<th>Independent Auditor</th>
<th>Please provide a short answer response.</th>
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</thead>
<tbody>
<tr>
<td>Name of independent auditor</td>
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<tr>
<td>Independent auditors email address</td>
<td></td>
</tr>
<tr>
<td>Independent auditors phone number</td>
<td></td>
</tr>
</tbody>
</table>

**Did the independent auditor perform any non-attest 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.**

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

**Question 1:** 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 written communications to management.

Please upload the following items here:
- Management letter related to the Financial Statement audit
- Management letter related to the Extraclassroom 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.

Upload here.
SURVEY 2/3 - Section 3: Extraclassroom Audit

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

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

If yes above, then the following appears:

Survey 2/3 - Section 3 Part 2: Extraclassroom Audit, continued:

Question 1: Upload Extraclassroom Audit.
Survey 2/3 - Section 4: Corrective Action Plans

Corrective Action Plans (CAP): for Financial Statement, Extraclassroom and Management Letter Findings only, **not** for Single Audit CAP

Question 1: Upload CAPs for financial statement, extraclassroom and management letter findings.
Question 2: Upload Board approval of these CAPs.
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, you can submit the survey.
If From $550,000 to $750,000 is selected, question a will appear (see next page). You will then be prompted to upload the exemption form.
If More than $750,000 (or less than $750,000 and elected to have a Single Audit) is selected, 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.
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?

For entitles above the $750,000 threshold, the Single Audit must be uploaded to the Federal Audit Clearinghouse located at: [https://harvester.oeneus.gov/ftcd/banm/Seorh+133.aspx](https://harvester.oeneus.gov/ftcd/banm/Seorh+133.aspx) before submitting survey 4. Has the Single Audit been uploaded on the Federal Audit Clearinghouse?
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: Were there any Section II or Section III findings on the Single Audit for your school? If no, then select no and submit the survey. If yes, please upload the Board approved corrective action plan below.

   Question a: Upload the Corrective Action Plan.

Note that all entities must now submit Survey 5. If you did not have any findings on your Single Audit, answer no to question 1 and submit the survey.
Internal Control Report and any Related Corrective Action Plan (Regulation 170.12b)

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

- **Question a:** What entity conducted this audit?
- **Question b:** What is the audit report number (if available)?
- **Question c:** How many findings or recommendations were in this audit report?
- **Question d:** Upload the Internal Control Report.
- **Question e:** Upload the Board approved CAP, if applicable.
Internal Control Exemption (Sub-division 2 of Section 2116-b of NYS Education Law)

Survey 6b - Section 1:

Internal Control Report Instructions

If you are exempt, complete this survey. If you are not exempt, contact us at FSandSingleAudit@nysed.gov for inclusion in survey 6.

EXEMPTION:
Districts and BOCES are exempt from regulation 170.12(b) if they meet one of the following:
- Employ fewer than eight teachers
- Have actual general fund expenditures totaling less than $5 million in the previous school year, as reported on the ST-3.
- Have actual enrollment of less than 1,500 students in the previous school year, as reported on the Property Tax Report Card.

Question 1: Choose which criteria for the exemption that apply to your school (check all that apply).
**SURVEY 7 - Section 1: Regulatory Audits - Instructions**

Regulatory Audits (due when applicable) and any Related CAP (Regulation 170.12(e)(4))

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:**

**Question 1:** Do you have any regulatory audits to upload to NYSED for this year?

If you choose yes, then upload them below. If no, select no and submit the survey.

1. Do you have any regulatory audits to upload to NYSED for this year? *

Report Title: Regulatory Audits

Please Select ▼

If you answered yes, complete the section below.
SURVEY 7 - Section 1: Regulatory Audits Upload

Survey 7 – Question 2: For each Regulatory Audit(s):

Question a: What entity conducted this audit?
Question b: What is the report number (if available)?
Question c: How many findings or recommendations were in this audit report?
Question d: Upload the Regulatory Audit.
Question e: Upload the Board Approved CAP, if applicable.

<table>
<thead>
<tr>
<th>Other Audit</th>
<th>What entity conducted this audit?</th>
<th>What is the audit report number (if available)?</th>
<th>How many findings or recommendations were in this audit report?</th>
<th>The audit should be uploaded here.</th>
<th>The Board approved CAP should be uploaded here. (If applicable).</th>
</tr>
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<tbody>
<tr>
<td>Other Audit 1</td>
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<td>Other Audit 2</td>
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<td>Other Audit 3</td>
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If you have any questions, please email the NYSED Office of Audit Services at FSandSingleAudit@NYSED.gov