

Document	Statutory Reference	Big 5 *	Non-Big 5 **	BOCES
		Due		
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
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 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		
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) 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.	NYCRR §170.12(e)(4)(iii)	As soon as possible		

	Charter Schools
Statutory Reference	Due
EL §2851(2)(f) and §2854(1)(c) (emsc.nysed.gov/psc/audits.html)	November 1

As soon as possible
As soon as possible

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

* 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