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Tutorial Introduction

- School districts and BOCES will use the portal surveys to help ensure 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.

- 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 board approved corrective action plans. The Superintendent or their delegated representative should certify each survey prior to its submission to NYSED.

- **All school districts and BOCES** must submit their information using the NYSED Application Business Portal (NYSED Business Portal). Please review each survey to determine whether your entity is required to submit that survey. There are instances where a survey is required to be submitted, even if the submission of a specific report is not applicable. Please carefully review each survey and the corresponding section of this tutorial.

- The Office of Audit Services (OAS) no longer accepts paper or e-mail submissions. 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.

- We recommend that each entity begins their submission as soon as possible, prior to their corresponding due dates to help ensure their timely submission.

- 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.

- Often, entities upload requested documents in one survey and think that satisfies the requirements of another survey. However, each survey must be completed with all questions being answered and the appropriate documents being uploaded in that survey, even if the requested documents were also uploaded into another survey.

- Please review the **Survey Guidance and Due Dates** table on page 4. If a due date falls on a Saturday, Sunday, or Federal holiday, the due date will be extended to the next business day. For Single Audits (Survey 4), 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 Uniform Grant Guidance (UGG) 2 CFR 200.512 for additional information and exceptions.

- It is critical that contact information is updated for each user of the portal system. 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. The CEO can fill out

and submit any survey that has been assigned to that institution. For details on creating and updating user accounts, please read the SEDDAS User Guide. If you still have questions about creating and updating accounts, please email the SEDDAS help desk at SEDDAS@nysed.gov.

Surveys in the NYSED Business Portal

School districts and BOCES must complete the surveys annually. Each survey guides the user in answering questions and uploading applicable documents.

Please note that all school districts and BOCES are required to complete Surveys 4, 5, and 7. School districts and BOCES that are exempt (e.g. for employing less than eight teachers), are not required to submit Surveys 1, 2/3, and 6.

The following surveys are found in the NYSED Business Portal, under Office of Audit Services:

1. Audited Financial Statements (Education Law §2116-a(3) and Commissioner's regulations §§170.2(r) and §170.12(e)(1);

2/3. Financial Statement Board Approval (Commissioner's regulation §170.12(e)(2)); Management Letter(s) (Commissioner's regulation §170.12(e)(4)); Extraclassroom Audit (Commissioner's regulation §172.3(d)); and Corrective Action Plans (CAPs) (Education Law §2116-a(3) and Commissioner's regulation §170.12(e)(4));

4. Single Audit Threshold and/or Single Audit Exemption Form (UGG 2 CFR 200.501(a), (b), and (d) and 200.512(a)(1), (b)(1), and (d));
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) (UGG 2 CFR 200.511(c) and Commissioner's regulation §170.12(e)(4));
6. Internal Control Report and any Related Corrective Action Plan (Education Law §2116-b; and Commissioner's regulations §170.12(b) and §170.12(e)(4));

6B. Internal Control Exemption (Education Law §2116-b; and Commissioner's regulation §170.12(b)(3)); and

7. Regulatory Audit and Related Corrective Action Plan (Commissioner's regulation §170.12(e)(4)).

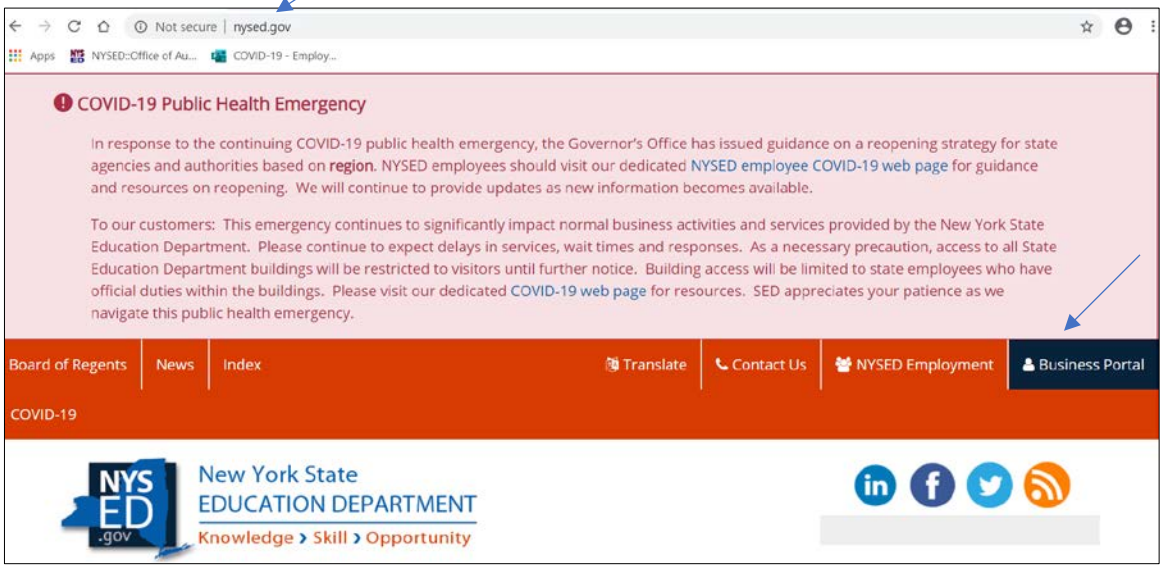
Survey Guidance and Due Dates

Surveys	Page	Survey Due Date*
Survey 1: Audited Financial Statements (Education Law §2116-a(3) and Commissioner's regulation §170.2(r)) Independent Auditor (Education Law §2116-a(3) and Commissioner's regulation §§170.2(r) and §170.12(e)(1)	7	October 15 (January 1 for "Big 5") Big 5 include Buffalo, Rochester, Syracuse, Yonkers, and NYC
Survey 2/3: Financial Statement Board Approval (Commissioner's regulations §170.12(e)(2)) Management Letter(s) (Commissioner's regulation §170.12(e)(4)) Extraclassroom Audit (Commissioner's regulation §172.3(d)) Corrective Action Plans (CAPs): for Extraclassroom Audit and Management Letter Findings (NOT for Single Audit CAP) (Education Law §2116-a(3) and Commissioner's regulation §170.12(e)(4))	10	January 15 (February 1 for "Big 5") Big 5 include Buffalo, Rochester, Syracuse, Yonkers, and NYC
Survey 4: Single Audit Threshold and/or Single Audit Exemption Form (UGG 2 CFR 200.501(a), (b), and (d) and 200.512(a)(1), (b)(1), and (d)	16	March 31
Survey 5: Single Audit Corrective Action Plans (CAPs) for Financial Statement Findings (a.k.a. Section II) and Major Federal Program Findings (a.k.a. Section III) (UGG 2 CFR 200.511(c) and Commissioner's regulation §170.12(e)(4))	18	April 30
Survey 6: Internal Control Report and any Related Corrective Action Plan (CAP) (Education Law §2116-b and Commissioner's regulation §170.12(b) and §170.12(e)(4)	19	April 30
Survey 6B: Internal Control Exemption (Education Law §2116-b and Commissioner's regulation §170.12(b)(3))	22	June 30
Survey 7: Regulatory Audit and Related Corrective Action Plan (CAP) (Commissioner's regulation §170.12(e)(4)	23	Regulatory Audit CAP(s) are due within 90 days of receipt of the final report.

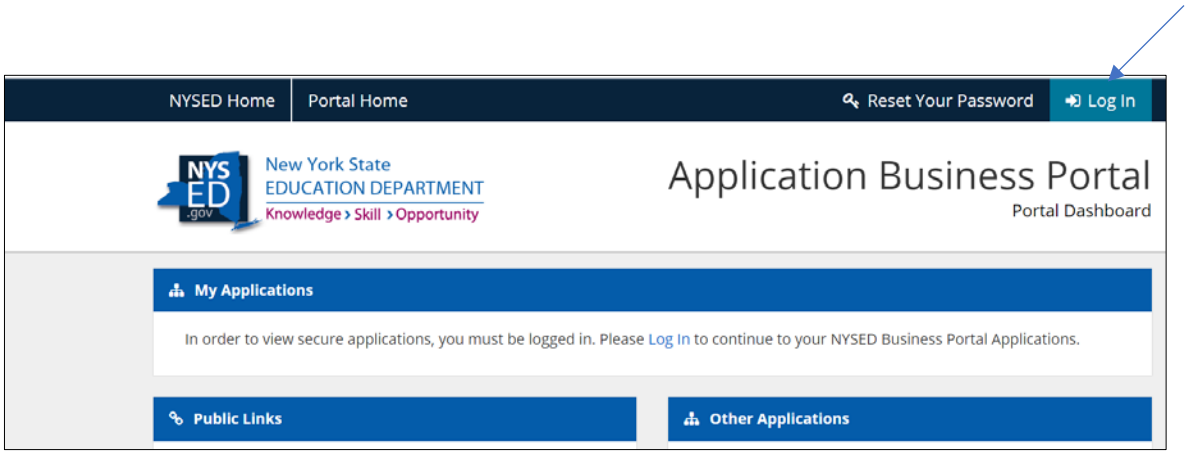
*Please begin surveys prior to the corresponding due date(s).

General Survey Navigation

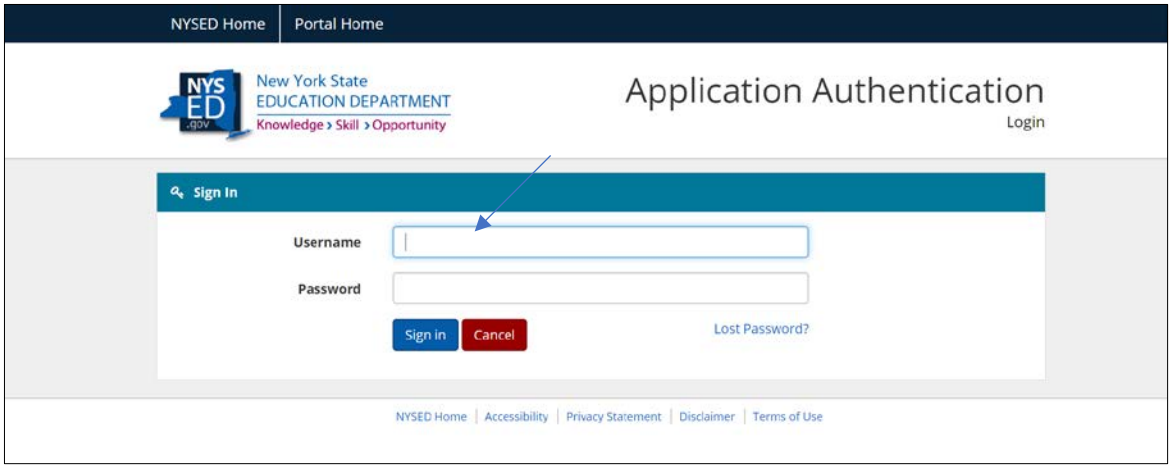
There are a couple of ways to log into the NYSED Business Portal. One way is by going to the home page of our website at "nysed.gov" and selecting the Business Portal link, or you can use the address here https://portal.nysed.gov/abp.



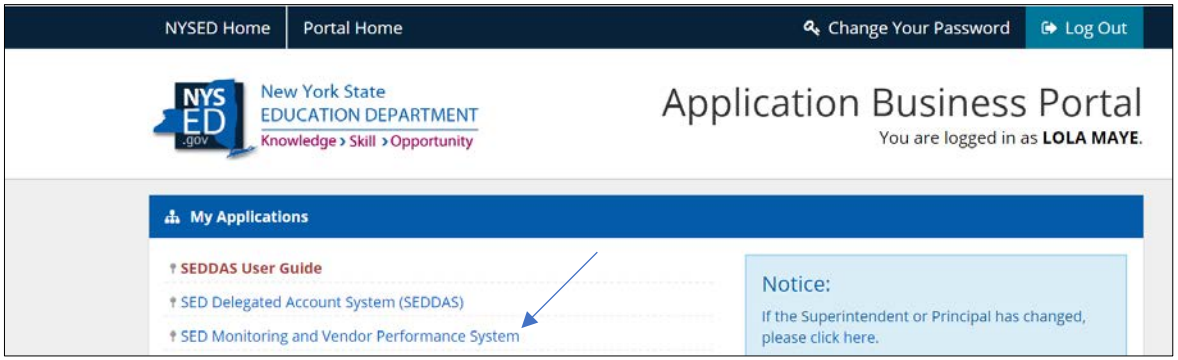
This is what you will see once you select the Business Portal link. Login into the NYSED Business Portal.



Enter your Username and Password.

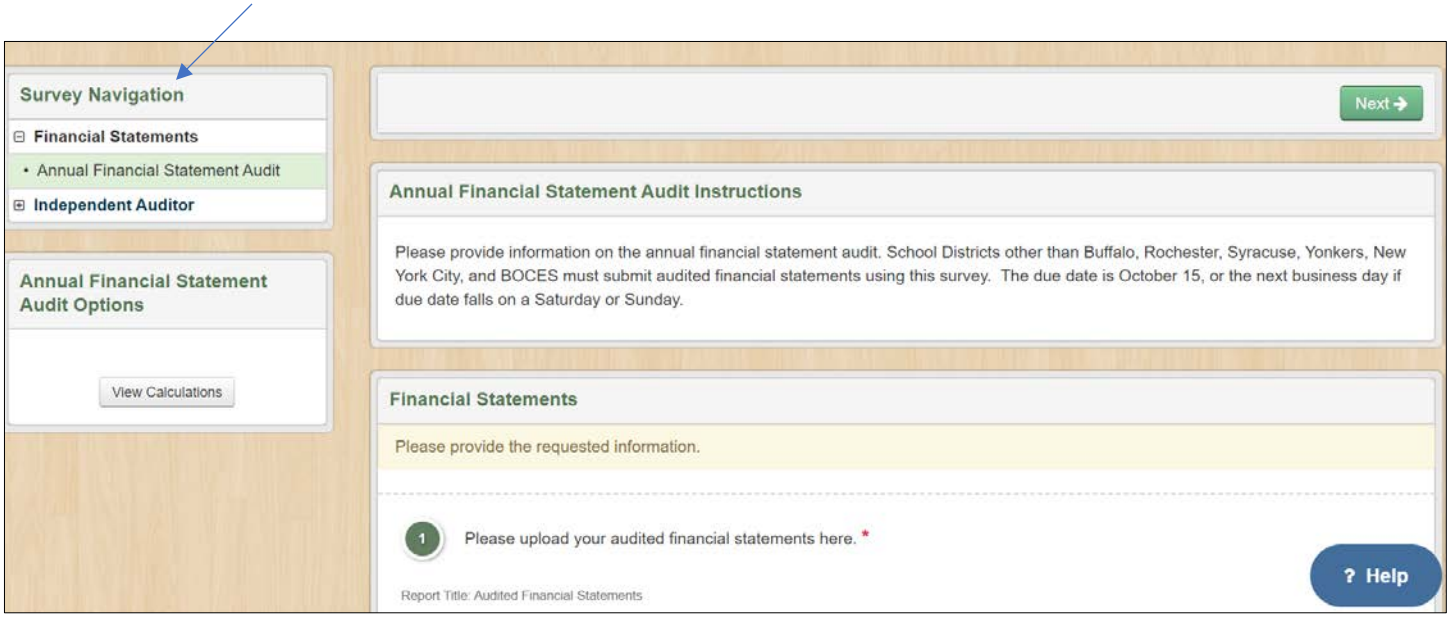


Select SED Monitoring and Vendor Performance System.



Once you have logged into the NYSED Business Portal, you can access any of the seven surveys by selecting the applicable link. In this example, “Audited Financial Statements” is selected.

The next screen will take you to the “Survey Navigation” page. The “Survey Navigation” page lists each section. This survey has two sections: Financial Statements and Independent Auditor. Select 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.



The information below shows some helpful links. For instance, the "Documents" contain a link to the Audit Reference Manual, this tutorial, and how to add access rights or entitlements to users.

Document Name	File Name
2020 Audit Reference Manual	2020 Audit Reference Manual.pdf
2020 Financial Submissions Through NYSED Portal	2020 Financial Submissions through NYSED Portal.docx
Entitling Users	Quick Guide To Entitling Users to SED monitoring-vendor-performance-system.pdf

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

The due date for submitting audited financial statements to the NYSED Business Portal is October 15th or January 1st for the Big 5. The processing of State Aid payments will be delayed for late submissions.

The following information is required, otherwise the survey will not be approved:

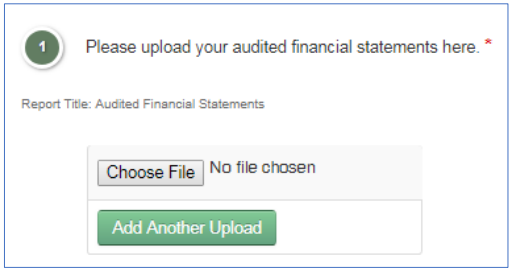
- **Name and contact information of the auditor,**
- **Audit report contains correct year in business cycle,**
- **Final copy of audited financial statements (not draft),**
- **Independent auditor's report,**

- **Management's discussion and analysis, and**
- **All requisite financial statements including the eight basic statements (noted below), the notes to the financial statements, and the seven required supplementary statements (noted below).**
  - **Statement of Net Position,**
  - **Statement of Activities,**
  - **Balance Sheet - Governmental Funds,**
  - **Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position,**
  - **Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds,**
  - **Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities,**
  - **Statement of Fiduciary Net Position,**
  - **Statement of Changes in Fiduciary Net Position,**
  - **Schedules of Changes in the District's Total OPEB Liability and Related Ratios,**
  - **Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual – General Fund,**
  - **Schedule of District Contributions, and**
  - **Schedule of District's Proportionate Share of the Net Pension Asset/Liability.**

If those requirements are not met, the OAS will un-submit the survey and include in the note section the reason for the un-submission.

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

Question 1: Upload Audited Financial Statements



<u>Annual Audit Requirement</u>
Section 2116-a(3) of the New York State Education Law and Section 170.12(e)(1) of the Regulations of the Commissioner of Education require **all BOCES and each school district employing eight or more teachers** to obtain an annual audit of its records by an independent certified public accountant or an independent public accountant.

The audited financial statements will include the independent auditor's report, management's discussion and analysis (MD&A), basic financial statements, (which includes district-wide financial statements, fund financial statements, and notes to the financial statements), and required supplementary information.

Independent Auditor's Report
The objective is the expression of an opinion on whether the financial statements present fairly, in all material respects, the financial position and the results of operations in accordance with Generally Accepted Accounting Principles.

Management's Discussion and Analysis (MD&A)
The MD&A section precedes the financial statements and is intended to introduce the basic financial statements and provide an analytical overview of the district's financial activities. One of the goals of this section is to increase the accessibility of the financial statements to the general public.

Basic Financial Statements

- Statement of Net Position
- Statement of Activities
- Balance Sheet - Governmental Funds
- Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
- Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
- Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position

Notes to the Financial Statements
Notes to the financial statements provide the necessary disclosure of material items, the omission of which would cause the financial statements to be misleading.

Required Supplementary Information
Required supplementary information consists of schedules, statistical data, and other information that the GASB has determined are an essential part of financial reporting and should be presented with, but are not part of, the basic financial statements of a district. They include:

- Schedule of Change in the District's Total OPEB Liability and Related Ratios
- Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual – General Fund
- Schedule of District Contributions
- Schedule of District's Proportionate Share of the Net Pension Liability

SURVEY 1 - Section 2: Independent Auditor

Subdivision (1) of section 170.12(e) of the Commissioner's regulations states that each school district, except those employing fewer than eight teachers, and each BOCES shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant in accordance with the provisions of Education Law §2116-a(3) and the provisions of such subdivision. Further, such subdivision states that the Board of Education of the City School District of the City of New York and community districts of such City School District shall obtain an annual audit by the comptroller of the City of New York, or by an independent certified public accountant or an independent public accountant in accordance with Education Law §2116-a(3) and the provisions of such subdivision.

Requirements for Independent Auditors

BOCES and school district management are responsible for engaging a qualified and competent independent certified public accountant or a public accountant to perform the annual audit of the financial statements. The external auditor should:

- be registered and licensed to practice public accountancy with NYSED,
- meet the qualifications requirement including the completion of at least 80 hours of continuing professional education every two years,
- have an appropriate internal quality control system in place and undergo an external quality review at least once every three years,
- possess experience in audits of governmental entities and federal Single Audits,
- meet government auditing standards,
- possess sufficient staff to complete the audit in a timely manner by the October 15th or January 1st deadlines, and
- be independent in fact and appearance.

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)?

1 Please provide information associated with your independent auditor.

Report Title: Independent Auditor

Please provide information associated with your independent auditor below.

Independent Auditor	Please provide a short answer response.	Actions
Name of independent auditor		
Independent auditor's email address		
Independent auditor's phone number		
Did the independent auditor perform any nonattest or nonaudit services (e.g., the independent auditor aids in the preperation of journal entries or financial statements) for this audit year? Please respond with a yes or no answer.		

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

The due date for submitting the financial statement Board approval and corrective action plans for financial statement or management letter findings and extraclassroom audit findings is January 15th or February 1st for the Big 5 to the NYSED Business Portal. Any school district with eight or more teachers and all BOCES must submit this survey.

The following information is required, otherwise the survey will not be approved:

- **Minutes showing Board approval of the independent auditor's report,**
- **Management letter, if applicable,**
- **Board approved corrective action plan(s) in response to management letter or financial statement findings, if applicable,**
- **Board approved corrective action plan(s) in response to extraclassroom audit findings, if applicable,**
- **Corrective action plan is not in draft copy,**
- **Corrective action plan(s) in response to financial statement or management letter findings and extraclassroom audit findings contains:**
    - **the detailed action taken or planned to correct the deficiencies in the audit findings, or a statement which describes the reason(s) that corrective action is unnecessary,**
    - **projected dates for completion of major tasks.**
    - **minutes showing the Board approval of corrective action plan(s).**

If those requirements are not met, the Office of Audit Services will un-submit the survey and include in the note section the reason for the un-submission.

Financial Statement Board Approval

Education Law §2116-a(3) and Commissioner's regulation §170.12(e)(2) state that the independent accountant shall present the report of the annual audit to the trustees or Board and provide a copy of the audit to each trustee or board member and the trustees or board shall adopt a resolution accepting the audit report and shall file a copy of the resolution with the Commissioner.

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.

1 Please upload a copy of the minutes showing Board approval of the financial statements.

Report Title: Board approval of FS

Choose File No file chosen

Add Another Upload

SURVEY 2/3 - Section 2: Management Letter(s)

Management Letter

Education Law §2116-a(3) and Commissioner's regulation §170.12(e)(4) state that within ninety days of receipt of an audit report or management letter, each school district superintendent and BOCES district superintendent shall prepare a corrective action plan, approved by the Board, in response to any findings. While there are no authoritative standards for the content of the management letter, the independent auditor may prepare a management letter in conjunction with the financial report. The management letter includes material weaknesses, significant deficiencies, instances of non-compliance and other conditions that are not considered to be significant deficiencies or material weaknesses with recommendations for improvement, which should be brought to the board of education's attention based on the auditor's professional judgment. If the independent auditor issues a management letter, it must be filed with the NYSED regardless of the nature of the comments.

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.

1 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.

Report Title: Management Letter

Choose File No file chosen

Add Another Upload

SURVEY 2/3 - Section 3: Extraclassroom Audit and CAPs

Extraclassroom Audit

Commissioner's Regulation §172.3(d) requires that the Extraclassroom Activity Fund also be audited. Commissioner's regulation §172.1 defines Extraclassroom Activity Funds as funds raised other than by taxation or through charges of a board of education by an organization within a school district whose activities are conducted by students. An independent auditor is appointed by the board of education to make an annual audit of all school district finances and can be required to include the Extraclassroom Activity Fund as part of the annual audit. This audit should include a statement of receipts, disbursements, and balances for each activity together with a reconciliation of cash.

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

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

1 Was an Extraclassroom Audit conducted? *

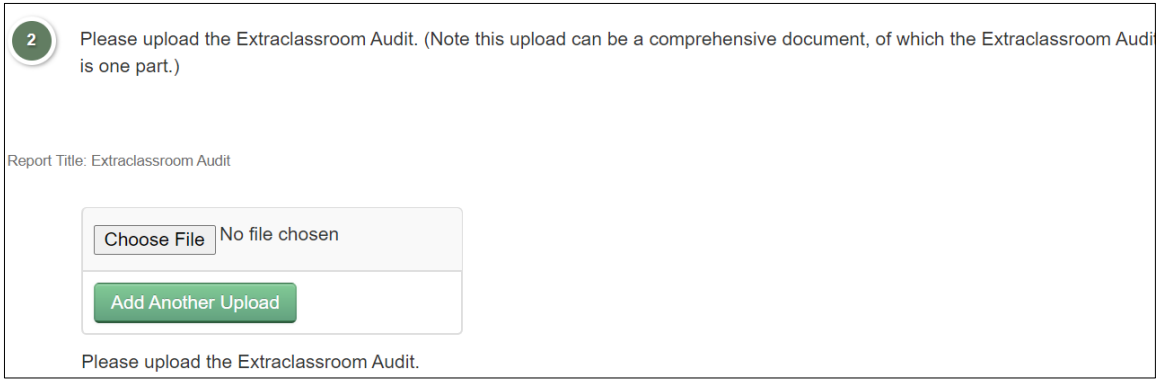
Report Title: EC YN

Please Select

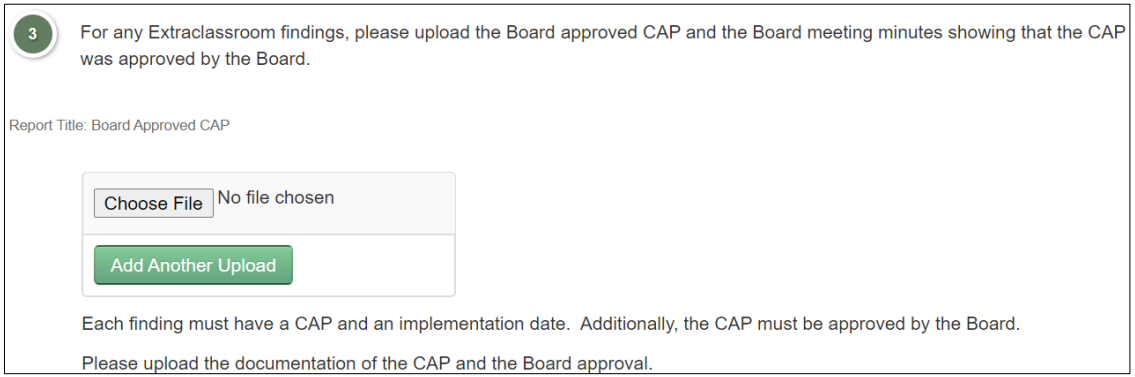
Select yes or no.

If yes above, then the following appears:

Question 2: Please upload the Extraclassroom Audit. (Note this upload can be a comprehensive document, of which the Extraclassroom Audit is one part).



Question 3: For any Extraclassroom findings, please upload the Board approved CAP and the Board meeting minutes showing the CAP was approved by the Board.



SURVEY 2/3 - Section 4: Corrective Action Plans

<u>Corrective Action Plan</u>

Education Law §2116-a(3) and Commissioner's regulation §170.12(e)(4) state that each school district superintendent and BOCES district superintendent shall prepare a corrective action plan, approved by the Board, in response to any findings contained in the annual external audit report or management letter within 90 days of receipt of an audit report or management letter. The corrective action plan shall include expected date(s) of implementation. A school district or BOCES shall, to the extent practicable, begin implementation of its corrective action plan no later than the end of the next fiscal year. Each school district and BOCES shall file its corrective action plan with the State Education Department.

Corrective Action Plans (CAP): Management letter or financial statement findings only, not for Single Audit CAP

Question 1: Upload the final CAPs for financial statement or management letter findings within 90 days of the report. If the CAPs do not include the implementation date, the submission will not be approved.

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

Report Title: CAPs (FS, 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: a description of what actions have been taken, or a description of what actions are planned to be taken. For planned actions, the district should provide the projected dates for completion of major tasks.

Question 2: Upload the Board approval of the final CAPs related to financial statement or management letter findings by January 15 or February 1 for the Big 5.

2 Upload the Board approval of the final CAPs related to financial statement or management letter findings by January 15 or February 1 for the Big 5.

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

All school districts and BOCES must submit the Single Audit Threshold and/or file the Exemption form, if applicable, to the NYSED Business Portal by March 31st.

The following information is required, otherwise the survey will not be approved:

- **Question 1 must be answered correctly,**
- **If the district's Single Audit Threshold is less than $750,000, the district must submit the appropriate signed and dated Exemption form for the applicable fiscal year, and,**
- **If the district's Single Audit Threshold is $750,000 or more, the district must have uploaded the Single Audit to the FAC for the correct fiscal year.**

If those requirements are not met, the Office of Audit Services will un-submit the survey and include in the note section the reason for the un-submission.

Federal Single Audits

All school districts and BOCES are required to identify any Federal awards expended. Federal awards may take different forms, including grants, loans, loan guarantees, property, interest subsidies, and insurance. The amount of the award expenditures selected will determine whether an Exemption form is required. The Office of Management and Budget's Uniform Grant Guidance 2 CFR §200.501(a) states that a non-Federal entity that expends $750,000 or more in Federal awards during the non-Federal entity's fiscal year must have a single or program-specific audit conducted for that year. A Single Audit examines compliance with the regulations governing the use of the funds and the OAS determines if the Single Audit conforms to the Uniform Guidance, reviews all findings, and issues a management decision on the validity of the findings.

Exemption Form when Federal Awards Expended are Less than $750,000

The Office of Management and Budget's Uniform Grant Guidance 2 CFR §200.501(d) states that a non-Federal entity that expends less than $750,000 during the fiscal year in Federal awards is exempt from Federal audit requirements for that year, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

For School Districts and BOCES when the Federal Award is $750,000 or More

1. The Office of Management and Budget's Uniform Grant Guidance 2 CFR §200.512(a)(1), (b)(1), and (d) indicates that the data collection form and reporting package must be submitted to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

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

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

- If less than $750,000 is selected, Question "a" will appear. You will then be prompted to upload the Single Audit Exemption form.
- If $750,000 or more (or less than $750,000 and elected to have a Single Audit) is selected, Question "b" will appear. After uploading the Single Audit to the Federal Audit Clearinghouse and answering Question "b", you can submit the survey.

1 What were the total federal expenditures during the fiscal year?

There are two choices, either "Less than $750,000" or "$750,000 or More." Please choose the applicable amount for your entity.

If your total federal expenditures were less than $750,000, you must submit a Single Audit Exemption form. Please ensure the form has the appropriate fiscal year end and is signed.

If your total federal expenditures were $750,000 or more, you must submit a Single Audit to the Federal Audit Clearinghouse prior to this survey submission. *

Report Title: Range of Fed Exp

Please Select

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

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

a If federal expenditures were less than $750,000, complete and upload the Single 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

(Always appears)

Choose File No file chosen

Add Another Upload

Please upload the SIngle Audit Exemption form.

Question “a”: If less than $750,000, upload the Single Audit Exemption form.
Question “b”: If $750,000 or higher, has the Single Audit been uploaded to the Federal Audit Clearinghouse?

b For entities with federal expenditures of $750,000 or higher, 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 '$750,000 or more (or less than $750,000 and elected to have a Single Audit))

Please Select

SURVEY 5 - Section 1: Single Audit Corrective Action Plan(s) (CAPs) for Financial Statement Findings (Section II) and Major Federal Program Findings (Section III)

All school districts and BOCES must submit a Board approved corrective action plan (CAPs) for any Single Audits with Section II and/or Section III findings to the OAS by April 30th.

The following information is required, otherwise the survey will not be approved:

- **Question 1 must be answered correctly based on the OAS review of the FAC,**
- **Board approved CAP(s) are submitted in response to any Section II and or Section III findings,**
- **Board approved CAP(s) are final - not in draft format, and**
- **CAPs(s) in response to Section II and Section III findings must include the:**
    - **Name(s) of the contact person(s) responsible for corrective action,**
    - **Corrective action planned, and**
    - **Anticipated completion date.**
- **If the auditee does not agree with the audit findings or believes corrective action is not required, then the CAP must include an explanation and specific reasons.**

If those requirements are not met, the Office of Audit Services will un-submit the survey and include in the note section the reason for the un-submission.

Corrective Action Plan (CAP) – Federal Regulation

All school districts and BOCES that expend $750,000 or more in Federal awards are subject to a Single Audit or program-specific audit. The Office of Management and Budget's Uniform Grants Guidance 2 CFR §200.511(c) states that at the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in 2 CFR §200.516 audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports. **The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons.**

Board Approved Corrective Action Plan (CAP) – NYS Regulation

Commissioner's regulation §170.12(e)(4) states that each school district superintendent and BOCES district superintendent shall prepare a corrective action plan in response to any findings contained in the annual external audit report.

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 n/a, then select n/a and submit the survey. If no, then select no and submit the survey. If yes, please upload the Board approved corrective action plan below.

1 Were there any Section II or Section III findings on the Single Audit for your school?

Please choose NA, if you were exempt from the Single Audit. *

Report Title: SA Section 2 or 3

Please Select

Please answer yes, no or NA. If yes, please upload the Board approved corrective action plan.

Question "a": Upload the Board approved corrective action plans.

a Upload the Board approved corrective action plan here.

Report Title: Board Approved CAP

(Appears if parent question has answer of 'Yes')

Choose File No file chosen

Add Another Upload

Upload the Board approved CAP here.

If you did not have any findings on your Single Audit, answer no to Question 1 and submit the survey.

SURVEY 6 - Section 1: Internal Control Report and any Related Corrective Action Plan (CAP)

All school districts (except those exempt) and BOCES must submit an Internal Control Report and any related Board approved corrective action plan(s) (CAPs) to the OAS by April 30th.

The following information is required, otherwise the survey will not be approved:

- **Exemption status must be confirmed, e.g. exemption form submitted in Survey 6B,**
- **Board approved CAP(s) that address all findings/recommendations mentioned in the Internal Control Report,**
- **The Internal Control Report and CAP(s) must be final – not in draft format, and**
- **CAP(s) in response to the Internal Control Report must contain:**

- **The detailed action taken or planned to correct the deficiencies in the audit findings, or a statement which describes the reason(s) that corrective action is unnecessary,**
- **The projected dates for completion of major tasks.**

If those requirements are not met, the Office of Audit Services will un-submit the survey and include in the note section the reason for the un-submission.

Internal Audit Function

Education Law §2116-b(1) and Commissioner's regulation §170.12(b) states that (except for the exempt school districts that employee less than eight teachers, or have general fund expenditures totaling less than $5,000,000 in the previous school year, or have actual enrollment of less than 1,500 students in the previous school year) each school district and (BOCES) shall establish an internal audit function. Such function shall include, at a minimum:

- development of a risk assessment of district operations, including but not limited to, a review of financial policies, procedures and practices;
- an annual review and update of such risk assessment;
- annual testing and evaluation of one or more areas of the district's internal controls, taking into account risk, control weaknesses, size, and complexity of operations;
- preparation of reports, at least annually or more frequently as the trustees or Board may direct, which analyze significant risk assessment findings, recommend changes for strengthening controls and reducing identified risks, and specify timeframes for implementation of such recommendations.

A district or BOCES may use its employee(s), inter-municipal cooperative agreements, and shared services or independent contractor(s) to fulfill the internal audit function, provided personnel or entities performing the function meet professional auditing standards for independence between the auditor and the district. The results of the work of the internal audit function shall be reported directly to the Board.

Exemption

Education Law §2116-b(2) states the following school districts are exempt from submitting an Internal Control Report:

- districts employing fewer than eight teachers;
- districts with actual general fund expenditures totaling less than $5 million in the previous school year; or
- districts with actual enrollment of less than 1,500 students in the previous school year.

Any school district claiming any exemption shall annually certify to the Commissioner that such school district meets these requirements.

Corrective Action Plan (CAP) for the Internal Control Report

Commissioner's regulation §170.12(e)(4)(i)(b) requires that a Board approved corrective action plan be prepared by each school district superintendent and BOCES district superintendent within ninety days of receipt of an audit in response to any findings contained in:

- a final audit report issued by the district's internal auditor.

The corrective action plan shall include expected date(s) of implementation, where appropriate. A school district or BOCES shall, to the extent practicable, begin implementation of its corrective action plan no later than the end of the next fiscal year.

Survey 6 - Section 1: Internal Control Report and related Corrective Action Plan, has the following:

Survey 6 – Question 1: All Districts/BOCES must answer question 1 of this survey. Question 1 asks if your entity is exempt from submitting an annual Internal Control Report for this year. If you answered yes to Question 1, please submit the survey - do not complete Question 2.

If you answered no to Question 1, please complete Question 2 and then submit this survey.

1 Please note 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.

My District/BOCES is exempt from submitting an annual internal control report for this year: *

Report Title: Internal Control Report

Please Select

If you answered yes to question 1, please do not complete the section in question 2 and then submit this survey.

If you answered no to question 1, please complete question 2 below and then submit this survey.

Survey 6 – Question 2 has the following for each Internal Control Report:

Question “a”: What entity conducted this Internal Control 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.

2 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 Internal Control audit?	What is the audit report number (if available)?	How many findings or recommendations were in this audit report?	The Internal Control Report should be uploaded here.	The Board approved CAP should be uploaded here.	Actions
Internal Control Report 1			Please Select	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload	
Internal Control Report 2			Please Select	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload	

SURVEY 6B - Section 1: Internal Control Exemption

All school districts and BOCES must select the appropriate Exemption checkbox(es), if applicable, or select the last checkbox, if not exempt, by June 30th.

The following information is required, otherwise the survey will not be approved:

- **The district must select the appropriate checkbox(es).**

If incorrect information is checked off, the Office of Audit Services will un-submit the survey and include in the note section the reason for the un-submission.

Exemption

Education Law §2116-b(2) states the following school districts are exempt from submitting an Internal Control Report:

- districts employing fewer than eight teachers;
- districts with actual general fund expenditures totaling less than $5 million in the previous school year; or
- districts with actual enrollment of less than 1,500 students in the previous school year.

Any school district claiming any exemption shall annually certify to the Commissioner that such school district meets these requirements.

Survey 6b - Section 1:

Question 1: Choose which criteria for the exemption that apply to your school (check all that apply).

1 I hereby certify that my district/BOCES is exempt from the internal auditor requirement for the **2020-21 school year**. Please check the appropriate criteria below: *

Report Title: Exemption

- ☐ My district/BOCES has less than 8 teachers.
- ☐ My district/BOCES had actual general fund expenditures totaling less than $5 million in the previous school year, as reported on the ST-3.
- ☐ My district/BOCES had actual enrollment of less than 1,500 students in the previous school year, as reported on the Property Tax Report Card.
- ☐ My district/BOCES is not exempt.

Please check all that apply.

SURVEY 7 - Section 1: Regulatory Audit and Related Corrective Action Plan (CAP)

All school districts and BOCES must submit any regulatory reports, if applicable, and any Board approved corrective action plan(s) (CAPs) for any regulatory report findings to the OAS. Corrective action plan(s) are due to the OAS within 90 days of receipt of the regulatory audit report.

The following information is required, otherwise the survey will not be approved:

- **Board approved CAP(s) in response to any regulatory audit findings,**
- **The Regulatory Audit report and CAP(s) must be final – not in draft format, and**
- **CAP(s) in response to regulatory audits contain:**
  - **The detailed action taken or planned to correct the deficiencies in the audit findings, or a statement which describes the reason(s) that corrective action is unnecessary,**
  - **The projected dates for completion of major tasks.**
  - **Please note: the person responsible for implementation is preferred.**

If those requirements are not met, the Office of Audit Services will un-submit the survey and include in the note section the reason for the un-submission.

Corrective Action Plan(s) (CAPs) for Regulatory Audits

Commissioner's regulation §170.12(e)(4) requires that a Board approved corrective action plan be prepared by each school district superintendent and BOCES district superintendent within ninety days of receipt of an audit 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.

The corrective action plan shall include expected date(s) of implementation, where appropriate. A school district or BOCES shall, to the extent practicable, begin implementation of its corrective action plan no later than the end of the next fiscal year.

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

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

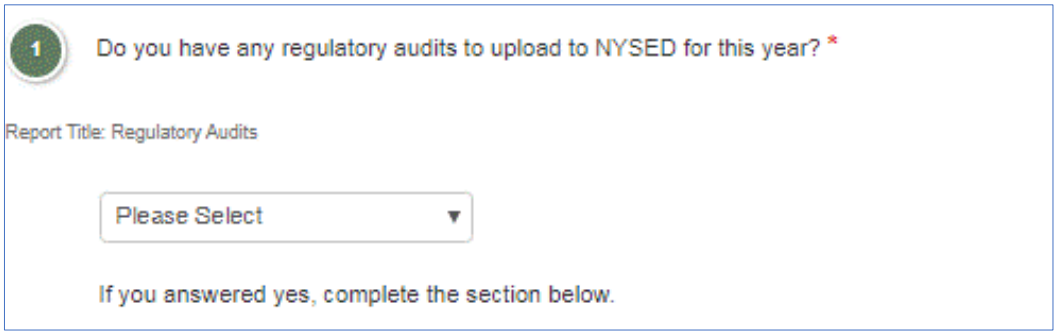
If there are findings or recommendations in the audit report:

Upload both the audit report and the Board approved corrective action plan(s) and submit the survey. Corrective action plan(s) are due to OAS 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 yes, then upload them below. If no, select no and submit the survey.



Survey 7 – Question 2: For each regulatory audit(s):

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

2 If you answered yes to question 1, then 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 (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 if applicable.	Actions
Other Audit 1			Please Selec	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload	
Other Audit 2			Please Selec	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload	
Other Audit 3			Please Selec	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload	

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