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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)
2. Audited Financial Statements (for Big 5)
3. Financial Statement Board Approval, Extra Classroom Audit, Management Letters (ML), Corrective Action Plans (CAP) for Financial Statements
4. Extra Classroom Audits and ML Findings (NOT for Single Audit CAP)
5. Single Audit Threshold and/or Single Audit Exemption Form
7. Internal Control Report and any related Corrective Action Plan (CAP) (Regulation 170.12b)
8. 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

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<td><strong>Survey 7:</strong></td>
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<td>• Regulatory Audits, and any related CAP (Regulation 170.12e4)</td>
<td>21</td>
<td>Only when there is a regulatory audit (such as an audit by the State Controller or NYSED Office of Audit Service) to submit</td>
</tr>
</tbody>
</table>

*Please begin surveys prior to due date.
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:

Question 1: Upload Audited Financial Statements

Question 1a: Auditor’s Opinion

Question 1b: Findings

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)?

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/sec-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.

3 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.
If the selection is “No” then the following appears:

- Please provide the date by which your school will have board approved policies that are aligned with UGG.
Survey 2-3 - Section 1: Financial Statement Board Approval has the following:

**Question 1:** Please select the type of audit committee established per NYCRR 170.12(d).
- A committee of the trustees or board members
- As a committee of the whole
- An advisory committee with Accounting or Auditing experience
- Other

**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.

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

Choose File | No file chosen

Add Another Upload

Upload here.
SURVEY 2/3 - Section 3: Extra Classroom Audit

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

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:

Question 1: Upload Extra Classroom Audit.

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

   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.

   Choose File: No file chosen
   Add Another Upload

   Upload one (or more) Board Approval document here.
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.
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://federalbusiness.gov/fedclearsec/ before submitting survey 4. Has the Single Audit been uploaded on the Federal Audit Clearinghouse?

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

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.
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.

<table>
<thead>
<tr>
<th>Other Audit</th>
<th>What entity conducted this audit?</th>
<th>What is the audit report number</th>
<th>How many findings or recommendations were in this audit report?</th>
</tr>
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<td>Audit 1</td>
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<td>Audit 3</td>
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If you have any questions, please email the NYSED Office of Audit Services at FSandSingleAudit@NYSED.gov