Financial Reporting Requirements for School Districts and BOCES

Presented by Maria Stamoulis
Office of Audit Services
September 2021
Agenda

• Financial Surveys 1-7
  • Background,
  • Who must submit each survey,
  • Regulation/Law behind requirements,
  • Due dates,
  • Required documentation,
  • Screenshots of NYSED Application Business Portal, and
  • Common errors and helpful tips.

• Contact Information and Useful Links
Access to the NYSED Application Business Portal

- User ID and password required.
- CEO must assign rights and roles depending on responsibilities.
- To access the portal and for troubleshooting, refer to the step-by-step instructions posted on website in the SEDDAS User Guide:
  - SEDDAS User Guide
NYSED Application Business Portal

COVID-19 Public Health Emergency

In response to the continuing COVID-19 public health emergency, the Governor’s Office has issued guidance on a reopening strategy for state agencies and authorities based on region. NYSED employees should visit our dedicated NYSED employee COVID-19 web page for guidance and resources on reopening. We will continue to provide updates as new information becomes available.

To our customers: This emergency continues to significantly impact normal business activities and services provided by the New York State Education Department. Please continue to expect delays in services, wait times and responses. As a necessary precaution, access to all State Education Department buildings will be restricted to visitors until further notice. Building access will be limited to state employees who have official duties within the buildings. Please visit our dedicated COVID-19 web page for resources. SED appreciates your patience as we navigate this public health emergency.

Login to NYSED Application Business Portal
Annual Financial Statement Audit Instructions

Please provide information on the annual financial statement audit. School Districts other than Buffalo, Rochester, Syracuse, Yonkers, 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.*

Report Title: Audited Financial Statements
Background

• Status
  • Submitted – not able to edit submission, unless it is un-submitted by OAS staff,
  • Approved – submission was reviewed and approved by OAS staff, or
  • Un-submitted – survey has yet to be submitted or survey was returned because at least one item was not addressed appropriately. Notes within that survey detail deficiencies that must be corrected prior to re-submission.

• Due Date
  • If the due date falls on a weekend or Federal Holiday, the deadline becomes next business day.
Financial Survey 1: Audited Financial Statements

- **Regulation/Education Law**
  - Section §2116-a(3) of NYS 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.

- **Due Date**
  - October 15 (January 1 for “Big 5”).

- **Required Documentation**
  - Independent Auditor's Report; Management’s Discussion and Analysis; Eight Basic Financial Statements; Notes to the Financial Statements; Four Supplemental Schedules.
# Financial Survey 1 Requirements

## Basic Financial Statements

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<th>Statement of Activities</th>
<th>Balance Sheet – Governmental Funds</th>
<th>Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position</th>
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</table>
Financial Survey 1 Requirements

- Required Supplementary Information
  - Schedule 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 Liability.
# Financial Survey 1 Requirements

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**June 30, 2020**

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Financial Survey 1 Questions

Financial Statements

Please provide the requested information.

1. Please upload your final audited financial statements. Draft statements will not be accepted.

Report Title: Audited Financial Statements

Choose File  No file chosen

Add Another Upload
Financial Survey 1 Questions

Report Title: Independent Auditor

Please provide information associated with your independent auditor below.

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

Did the independent auditor perform any non-attest or non-audit 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.
Financial Survey 1 Questions

Financial Statements

Please provide the requested information.

1. I hereby certify that my district has less than eight teachers and is exempt from submitting the Audited Financial Statements.

Report Title: Exemption

- Yes
- No

Please answer yes or no.
If you are not exempt, please upload your Audited Financial Statements. Draft statements will not be accepted.

Report Title: Financial Statements

Choose File  No file chosen

Add Another Upload
Financial Survey 1 Questions

Report Title: Independent Auditor

Please provide information associated with your independent auditor below.

<table>
<thead>
<tr>
<th><strong>Independent Auditor</strong></th>
<th><strong>Please provide a short answer response.</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of independent auditor</td>
<td></td>
</tr>
<tr>
<td>Independent auditor’s email address</td>
<td></td>
</tr>
<tr>
<td>Independent auditor’s phone number</td>
<td></td>
</tr>
</tbody>
</table>
| Did the independent auditor perform any non-attest or non-audit 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. | }
Financial Survey 1 Helpful Tips

• Ensure audit report contains correct year for the survey cycle.
  • For example – due October 15, 2021, financial statements with year-end June 30, 2021, must be submitted.

• Ensure audit report is in final format.
  • “Draft” is not on the heading of the financial statements.

• Submit on time.
  • Aid is withheld for school districts post mid-November and January 30 for the “Big 5”.
Financial Survey 2/3:

Financial Statement Board Approval, Management Letter(s), Extraclassroom Audit, and CAP(s)

- Regulation/Education Law – Financial Statements/Management Letter
  - Education Law §2116-a(3) and Commissioner’s Regulation §170.12(e)(2) - the annual audit report must be submitted to and approved by the trustees or Board, then filed with NYSED.
  - Education Law §2116-a(3) and Commissioner’s Regulation §170.12(e)(4) - Board approved corrective action plans (CAP(s)) must be submitted to NYSED within ninety days of receipt of audit report or management letter for ANY findings.
Financial Survey 2/3

• **Regulation/Education Law – Extraclassroom Audit**
  • Commissioner’s Regulation §172.3(d) requires the Extraclassroom Activity Fund to be audited.
  • Education Law §2116-a(3) and Commissioner’s Regulation §170.12(e)(4) - Board approved CAP(s) must be submitted to NYSED within ninety days of receipt of audit report or management letter for ANY findings. The CAP(s) shall include expected date(s) of implementation.

• **Due Date**
  • January 15 (February 1 for “Big 5”).
Financial Survey 2/3 Requirements

- Minutes showing Board approval of the independent auditor’s report.
- Management letter and extraclassroom audit, if applicable.
- CAP(s) must be final.
- CAP(s) in response to financial statement or management letter findings and extraclassroom audit findings must contain:
  - detailed action taken or planned to correct deficiencies in audit findings, or statement which describes reason(s) that corrective action is unnecessary, and
  - expected date(s) of implementation.
- Meeting Minutes/Board Resolution showing the Board approval of CAP(s).
Please upload the requested documents in the applicable area.

Report Title: Survey 2/3

For the corrective action plans (CAPs), please note that draft CAPs are not accepted. CAPs must be approved by the Board. CAPs must contain an implementation date - a specific date (month/year) or fiscal year-end is required.

When preparing your CAPs, districts must address each finding (this includes all recommendations and suggestions).

Implementation Plan of Action(s):

The implementation plan should be in sufficient detail to –

a. Clearly demonstrate what actions have occurred or are planned OR

b. Why actions are not being taken.

Implementation Date:

Provide the actual or planned implementation date of the corrective action. Terms such as immediate are not considered a date.
### Financial Survey 2/3 Questions

<table>
<thead>
<tr>
<th>Topic Covered</th>
<th>Please upload required documentation per row heading.*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board Approval of the Audited Financial Statements (Meeting Minutes/Board Resolution)</td>
<td><img src="https://example.com/choose_file.png" alt="Choose File" /> No file chosen</td>
</tr>
<tr>
<td>Management Letter only - related to the Financial Statement Audit</td>
<td><img src="https://example.com/choose_file.png" alt="Choose File" /> No file chosen</td>
</tr>
<tr>
<td>CAPs - only for the Financial Statement/Management Letter findings; each recommendation/finding must have a CAP.</td>
<td><img src="https://example.com/choose_file.png" alt="Choose File" /> No file chosen</td>
</tr>
<tr>
<td>Board Approval of the final CAPs related to Financial Statement/Management Letter findings</td>
<td><img src="https://example.com/choose_file.png" alt="Choose File" /> No file chosen</td>
</tr>
</tbody>
</table>
Please upload the requested documents relating to your Extraclassroom Audit in the applicable area.

Report Title: Survey 2/3

For the corrective action plans (CAPs), please note that draft CAPs are not accepted. The CAPs must be approved by the Board. CAPs must contain an implementation date - a specific date (month/year) or fiscal year-end is required.

When preparing your CAPs, districts must address each finding (this includes all recommendations and suggestions).

Implementation Plan of Action(s):

*The implementation plan should be in sufficient detail to –

a. Clearly demonstrate what actions have occurred or are planned OR

b. Why actions are not being taken.

Implementation Date:

*Provide the actual or planned implementation date of the corrective action. Terms such as immediate are not considered a date.*
## Financial Survey 2/3 Questions

<table>
<thead>
<tr>
<th>Topic Covered</th>
<th>Please upload required documentation per row heading.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Extraclassroom Audit</strong></td>
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<tr>
<td><strong>Management Letter with Extraclassroom Audit findings</strong></td>
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</tr>
<tr>
<td><strong>CAPs - for Extraclassroom Audit findings or Management Letters with</strong></td>
<td><img src="#" alt="Choose File" /> No file chosen</td>
</tr>
<tr>
<td><strong>Extraclassroom Audit findings; each recommendation/finding must have a CAP.</strong></td>
<td><img src="#" alt="Choose File" /> No file chosen</td>
</tr>
<tr>
<td><strong>Board Approval of the final CAPs related to Extraclassroom Audit findings</strong></td>
<td><img src="#" alt="Choose File" /> No file chosen</td>
</tr>
</tbody>
</table>
Financial Survey 2/3 Helpful Tips

• Ensure CAP(s) are submitted for every management letter and extraclassroom audit finding.

• Ensure anticipated implementation date is included in the CAP(s) for any management letter and extraclassroom audit findings.

• Ensure CAP(s) adequately addresses each finding.

• Ensure updated Board minutes are submitted for revised CAP(s).
Financial Survey 4: 
Single Audit Threshold and/or Single Audit Exemption Form

• Federal Regulations
  • 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 Audit or Program-Specific Audit conducted for that year.
  • 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.
Federal Regulations

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 pass-through entity.

If entity expends less than $750,000, they may elect to have Single Audit or Program-Specific Audit.

Due Date

Historically, March 31; however, please see OMB Website for latest due date.
Financial Survey 4 Requirements

• Question 1 must be answered correctly.
• If total Federal award expenditures is less than $750,000, the district must submit the appropriate signed and dated Exemption Form for the applicable fiscal year, and
• If total Federal award expenditures is $750,000 or more, the district must have uploaded the Single Audit or Program-Specific Audit to the Federal Audit Clearinghouse for the correct fiscal year.
What were the total Federal award 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 award 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. Please note: an entity may also elect to have a Single/Program-Specific Audit. In that case, please submit to the FAC and choose $750,000 or more.

If your total Federal award expenditures were $750,000 or more, you must submit a Single/Program-Specific Audit to the Federal Audit Clearinghouse prior to this survey submission.
If Federal award expenditures were less than $750,000 and a Single/Program-Specific Audit was not conducted, 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/

Please ensure the form is completed, (e.g. contains fiscal year-end, signature, etc.) prior to submission.

Report Title: Single Audit Exemption form

(Appears if parent question has answer of 'Less than $750,000')

Choose File  No file chosen

Add Another Upload

Please upload the Single Audit Exemption Form.
Financial Survey 4 Questions

For entities with Federal award expenditures of $750,000 or more, or for those entities electing to have a Single/Program-Specific Audit, it must be uploaded to the Federal Audit Clearinghouse located at: https://harvester.census.gov/facdissem/SearchA133.aspx before submitting Survey 4. Has the Single/Program-Specific Audit been uploaded to the Federal Audit Clearinghouse? *

Report Title: Uploaded to FAC

(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
Financial Survey 4 Helpful Tips

• Selection of appropriate threshold.
• If total Federal award expenditures are under $750,000 and a Single Audit or Program-Specific Audit was not conducted:
  • Upload the sign and dated Exemption Form,
  • Submit NYSED’s Exemption Form rather than another entity’s, and
  • Submit the correct fiscal year-end.
• If subject to the Single Audit or Program-Specific Audit, submission must be made to the Federal Audit Clearinghouse prior to submitting this survey.
• Please ensure that you receive an email from the FAC prior to submitting your survey as $750,000 or more.
Financial Survey 5:

Single Audit CAP(s) for Financial Statement Findings (Section II) and Major Federal Program Findings (Section III)

• Federal Regulations
  • Office of Management and Budget’s Uniform Grants Guidance 2 CFR §200.511(c) states the auditee must prepare, in a document separate from the auditor’s findings described in 2 CFR §200.516 audit findings, a CAP to address each audit finding included in the current year auditor’s reports.
  • The CAP(s) must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date.

• Due Date
  • Historically, April 30; however, please see OMB Website for latest due date.
Financial Survey 5 Requirements

• Question 1 must be answered correctly based on our review of the Single Audit or Program-Specific Audit in the Federal Audit Clearinghouse (FAC). We check whether the audit had findings.
• 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.
• CAP(s) in response to Section II and/or Section III findings must include:
  • Name(s) of contact person(s) responsible for corrective action,
  • Corrective action planned, and
  • Anticipated completion date.
• If auditee does not agree with the audit findings or believes corrective action is not required, the CAP(s) must include an explanation and specific reasons.
A Single/Program-Specific Audit is required if there were Federal award expenditures of $750,000 or more. Did your district have a Single/Program-Specific Audit? If your entity did not have a Single/Program-Specific Audit, please select no, and then submit the survey. No further action is required.*
Financial Survey 5 Questions

If your entity did have a Single/Program-Specific Audit, were there any Financial Statement Findings (Section II) and/or Federal Award Findings or Questioned Costs (Section III) in the Single/Program-Specific Audit? Refer to the Schedule of Findings and Questioned Costs in your Single/Program-Specific Audit. *

Report Title: Single Audit Section 2 or 3

(Always appears)

Please Select

Answer yes or no.
Financial Survey 5 Questions

For any Financial Statement Findings (Section II) and/or Federal Award Findings and Questioned Costs (Section III), please upload the Board approved corrective action plans (CAPs). CAPs are required for each finding. Draft CAPs are not accepted. CAPs must contain an implementation date - a specific date (month/year) or fiscal year-end is required.

When preparing your CAPs, districts must address each finding (this includes all recommendations and suggestions).

Implementation Plan of Action(s):

The implementation plan should be in sufficient detail to –

a. Clearly demonstrate what actions have occurred or are planned OR

b. Why actions are not being taken.

Completion Date:

Provide the actual or planned completion date of the corrective action. Terms such as immediate are not considered a date.

Name of Person:

Provide the actual name of the person implementing the action. The title of the person (i.e. Superintendent) will not be accepted.

Report Title: Board Approved CAP

Choose File  No file chosen

Add Another Upload
Financial Survey 5 Questions

3. Upload the Board Approval (meeting minutes/Board resolution) approving the CAPs.

Report Title: Board Minutes/Resolution

Choose File: No file chosen

Add Another Upload
Financial Survey 5 Helpful Tips

• Submission of CAP(s) for each Financial Statement Finding (Section II) and Federal Award and Questioned Costs Findings (Section III).

• Submission of name of contact person responsible for corrective action.

• Submission of anticipated completion date for each finding.

• Submission of updated Board minutes for any revised CAP(s).

• CAP(s) must adequately address each finding.
Financial Survey 6: Internal Audit Report and Related CAP(s)

- **Regulation/Education Law**
  - Education Law §2116-b(1) and 1950(4)(k) – requires each school district and BOCES to establish an internal audit function.
  - Education Law §2116-b(1) – the following school districts are exempt from this requirement:
    - districts with less than eight teachers,
    - districts with actual general fund expenditures less than $5,000,000 in previous school year, or
    - districts with actual enrollment of less than 1,500 students in previous school year.
  - Commissioner’s Regulation §170.12(e)(4)(i)(b) – Superintendent must prepare a CAP with an implementation date for any findings; must be Board approved and submitted within 90 days.

- **Due Date**
  - April 30.
Financial Survey 6 Requirements

• Exemption status must be certified, e.g., Exemption Certification submitted in Survey 6B.

• Board approved CAP(s) that address all findings/recommendations mentioned in the Internal Control Report.

• Internal Control Report and CAP(s) must be final – not in draft format.

• CAP(s) in response to Internal Control Report must contain:
  • Detailed action taken or planned to correct deficiencies in audit findings, or statement which describes reason(s) that corrective action is unnecessary and
  • Expected date(s) of implementation.

• Meeting Minutes/Board Resolution showing the Board approval of CAP(s).
Financial Survey 6 Questions

Internal Control Report
Upload the Internal Control Report and CAP when applicable.

1. Please note districts are exempt from Education Law §2116-b(1) 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 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.
**Financial Survey 6 Questions**

Complete a row for each Internal Control Report.

**Report Title:** Internal Audit Report

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

<table>
<thead>
<tr>
<th>Internal Audit Report</th>
<th>What entity conducted this Internal Control 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 Internal Control Report should be uploaded here.</th>
<th>The Board approved CAP should be uploaded here.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Control Report 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Internal Control Report 2</td>
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</tbody>
</table>
Financial Survey 6 Questions

Upload the Board Approval (meeting minutes/Board resolution) approving the CAP(s).

Report Title: Board Approval

Choose File  No file chosen

Add Another Upload
Financial Survey 6 Helpful Tips

• Internal Control Report is not in draft copy.
• Internal Control Report is for correct fiscal year-end.
• Submission of CAP(s) for each finding.
• Submission of anticipated implementation date for each finding.
• CAP(s) adequately addresses each finding.
• Submission of updated Board minutes for any revised CAP(s).
Financial Survey 6B: Internal Control Exemption Certification

• Regulation/Education Law
  • Education Law §2116-b(2) states the following school districts are exempt from submitting an Internal Control Report:
    • districts employing fewer than eight teachers in previous school year, or
    • districts with actual general fund expenditures totaling less than $5 million in previous school year, or
    • districts with actual enrollment of less than 1,500 students in previous school year.
Financial Survey 6B

• Due Date
  • June 30.

• Requirements
  • Districts must select the appropriate checkbox(es).

• Helpful Tips
  • Ensure the appropriate checkbox(es) are marked prior to submitting the survey.
  • To obtain the previous year’s general fund expenditures, refer to the ST-3.
  • To obtain the actual enrollment of students in the previous school year, refer to the Property Tax Report Card.
Internal Control Report

Certify your exemption.

1. My district is exempt from the internal auditor requirement. *

Report Title: Exemption

Please Select

If you answer "No", no further action is required, please submit the survey.
If you answered "Yes", please also complete Question 2 below.
2. I hereby certify that my district is exempt from the internal auditor requirement for the 2021-22 school year. Please check all criteria that your district meets for exemption from the internal auditor requirement below:

Report Title: Certify Exemption Status

- [ ] My district has less than 8 teachers.
- [ ] My district had actual general fund expenditures totaling less than $5 million in the previous school year, as reported on the ST-3 for school districts.
- [ ] My district had actual enrollment of less than 1,500 students in the previous school year.
Financial Survey 7:
Regulatory Audit and Related CAP(s)

- **Regulation/Education Law**
  - Education Law §2116-a(3)(c) and Commissioner’s Regulation §170.12(e)(4) – CAP(s) must be submitted to SED within ninety days of receipt of Regulatory Audits - OSC, NYSED, etc.
  - CAP(s) must be Board approved.

- **Due Date**
  - Regulatory Audits and CAP(s) are due within 90 days of receipt of Regulatory Audit Reports, unless otherwise identified in the Audit Report.
Financial Survey 7 Requirements

• Board approved CAP(s) in response to any Regulatory Audit findings.

• Regulatory Audit Report and CAP(s) must be final – not in draft format.

• CAP(s) in response to Regulatory Audits contain:
  • Detailed action taken or planned to correct deficiencies in audit findings, or a statement which describes reason(s) corrective action is unnecessary, and the
  • Expected date(s) of implementation.

• Meeting Minutes/Board Resolution showing the Board approval of CAP(s).
## Financial Survey 7 Questions

### Regulatory Audit

Complete one row for each regulatory audit.

<table>
<thead>
<tr>
<th>Question</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Do you have any Regulatory Audits (e.g. OSC, OAS, etc.) to upload for this year (audit report issued July 1, 2020 through June 30, 2021)? *</td>
</tr>
</tbody>
</table>

Report Title: Regulatory Audits

- Please Select

If you answer "No", no further action is required, please submit the survey.

If you answered "Yes", please complete Question 1 and Question 2 below.
### Financial Survey 7 Questions

**Upload the “final” copy of the Regulatory Audit Report(s) and CAP(s).**

**Report Title:** Other Audits

Complete this table for uploading the Regulatory Audit Report(s) and related CAP(s).

<table>
<thead>
<tr>
<th>Other Audits</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. A CAP must be included for each recommendation/finding. Implementation dates are required in the CAPs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Audit 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Other Audit 2</td>
<td></td>
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</tr>
<tr>
<td>Other Audit 3</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
Upload the Board Approval (meeting minutes/Board resolution) approving the CAP(s).

Report Title: Board Approval

Choose File No file chosen

Add Another Upload
Financial Survey 7 Helpful Tips

• Submission of all Regulatory Audits (i.e. OSC, NYSED).
• Regulatory Audit is in final copy – not draft.
• The issuance date of the Regulatory Audit is for the correct fiscal year-end.
• Submission of CAP(s) for each Regulatory Audit finding.
• Submission of anticipated implementation date for each Regulatory Audit finding.
• CAP(s) adequately address each finding.
• Submission of updated Board minutes for any revised CAP(s).
Documents

- 2019 Tutorial
- 2020 Cycle - Quick Guidance
- 2020 Tutorial
- 2021 Cycle - Quick Guidance
Useful Links

• Complete Guide to Submissions
  • Portal Tutorial
• Technical NYSED Application Business Portal Assistance
  • SEDDAS Complete User Guide
• Audit Reference Manual
  • Audit Reference Manual
Contact Information

• Office of Audit Services
  • NYSED OAS Website
  • Email: FSandSingleAudit@nysed.gov