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## Tutorial Introduction

- School districts and BOCES will use the NYSED Application Business Portal (NYSED Business 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 through the NYSED Business Portal includes audited financial statements and evidence of the Board's approval of those statements, management letters, extraclassroom audits, Board approved corrective action plans (CAPs), single audit exemption forms, internal control reports and regulatory audits, such as those conducted by the New York State Education Department (NYSED) or the Office of the State Comptroller. 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 through the 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-mailed submissions from school districts or BOCES. 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/Program-Specific Audits (or Single Audit Exemption Forms) – holds are placed on Federal pass-through grant funding.
- We recommend that each entity start 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/Program-Specific Audits (Survey 4), the reporting package and the data collection form must be submitted to the Federal Audit Clearinghouse (FAC) 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**. On March 19, 2021, the Office of Management and Budget issued memorandum [M-21-20](#), which among other things, allowed subrecipients that have fiscal year-

ends through June 30, 2021 who have not filed their Single/Program-Specific Audits (SA) with the FAC as of the March 19, 2021, to delay the completion and submission of the SA reporting package to six months beyond the normal due date.

- It is critical that contact information is updated for each user of the NYSED Business Portal. 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](mailto: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.

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 Audit Function 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

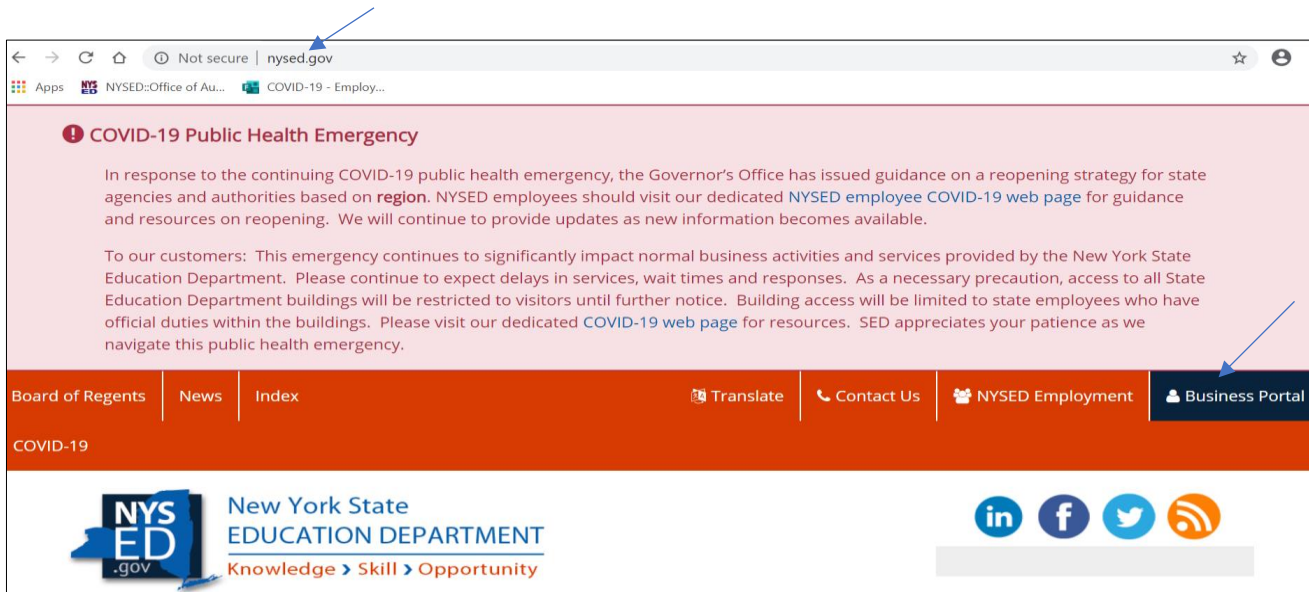
Surveys	Page	Survey Due Date*
Survey 1: Audited Financial Statements (Education Law §2116-a(3) and Commissioner’s Regulation §170.2(r)) Independent Auditor (Education Law §2116-a(3) and Commissioner’s Regulations §170.2(r) and §170.12(e)(1))	8	October 15 (January 1 for “Big 5”)  Big 5 includes Buffalo, Rochester, Syracuse, Yonkers, and NYC
Survey 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)) Corrective Action Plans CAP(s): 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))	13	January 15 (February 1 for “Big 5”)  Big 5 includes 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))	17	Tentative Date: September 30**
Survey 5: Single Audit Corrective Action Plans CAP(s) 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))	20	Tentative Date: October 31**
Survey 6: Internal Control Report and any Related Corrective Action Plan (CAP) (Education Law §2116-b and Commissioner’s Regulations §170.12(b) and §170.12(e)(4))	22	April 30
Survey 6B: Internal Audit Function Exemption (Education Law §2116-b and Commissioner’s Regulation §170.12(b)(3))	26	June 30
Survey 7: Regulatory Audit and Related Corrective Action Plan (CAP) (Commissioner’s Regulation §170.12(e)(4))	27	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).

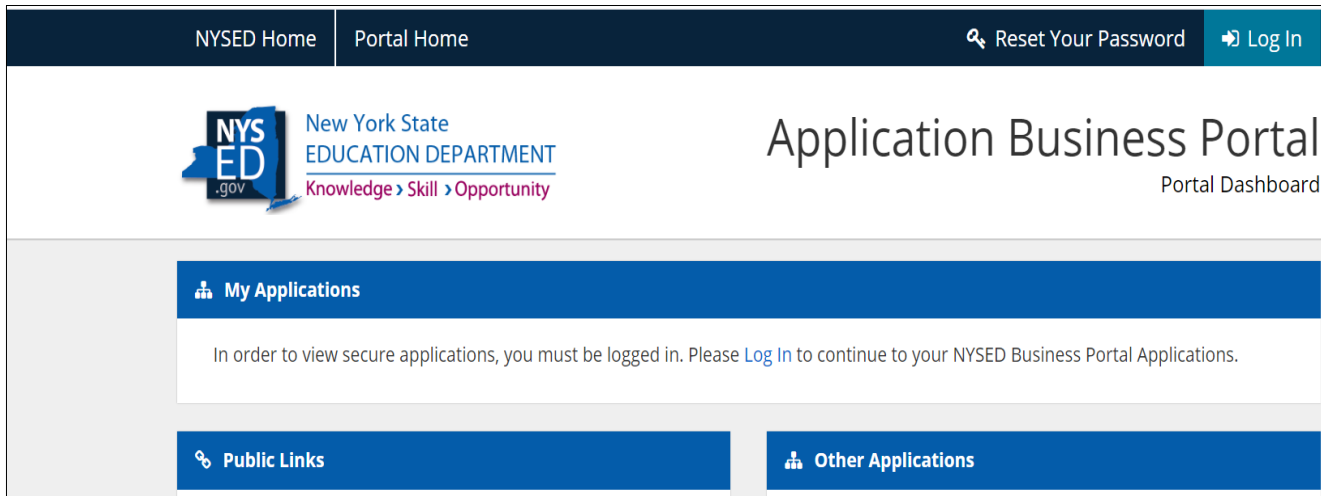
\*\*Please see the Office of Management and Budget’s [website](#) for the latest due date.

## General Survey Navigation

To login to the NYSED Business Portal, visit the NYSED's website at "nysed.gov" and select the Business Portal link on the right-hand side of the page, or use this [direct link](#).



Once you select the Business Portal link, on the next screen, login to the NYSED Business Portal.



Enter your Username and Password.

NYSED Home | Portal Home

**NYS ED** .gov  
New York State  
EDUCATION DEPARTMENT  
Knowledge > Skill > Opportunity

# Application Authentication

Login

Sign In

Username

Password

Sign in Cancel Lost Password?

Select SED Monitoring and Vendor Performance System.

NYSED Home | Portal Home

Change Your Password Log Out

**NYS ED** .gov  
New York State  
EDUCATION DEPARTMENT  
Knowledge > Skill > Opportunity

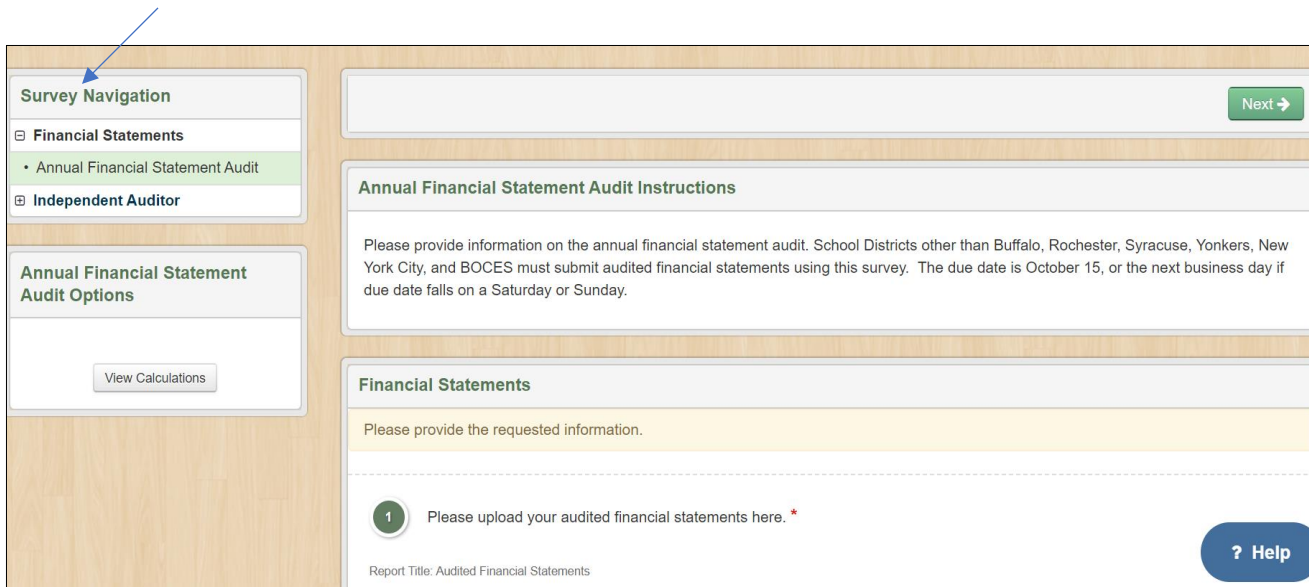
# Application Business Portal

My Applications

- SEDDAS User Guide
- SED Delegated Account System (SEDDAS)
- SED Monitoring and Vendor Performance System

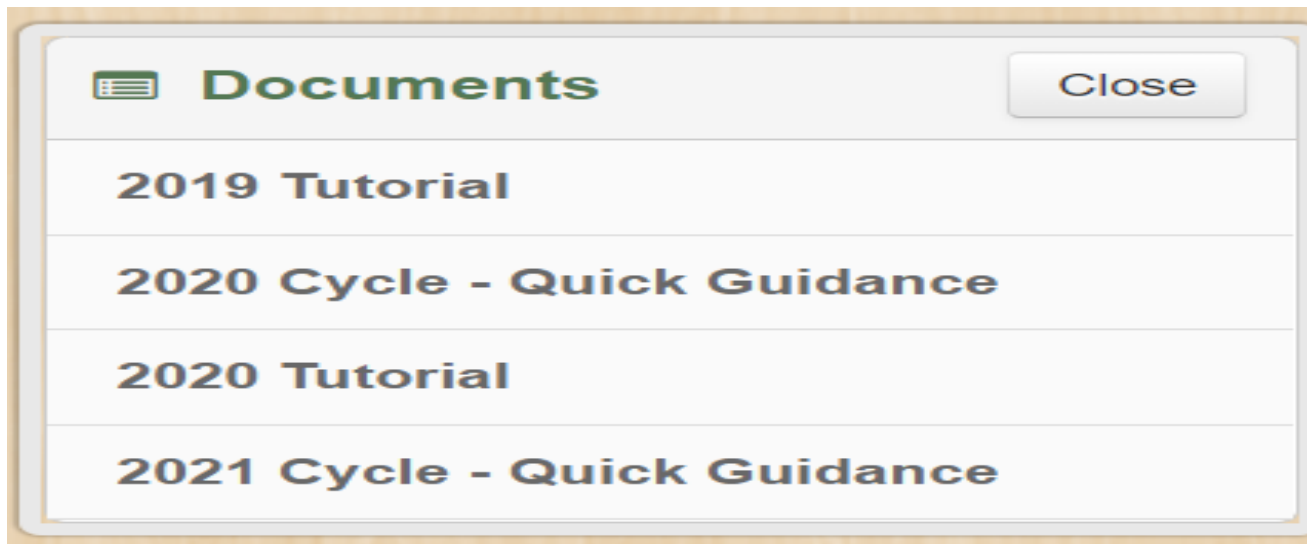
Notice:  
If the Superintendent or Principal has changed,  
please click here.

The SED Monitoring and Vendor Performance System link will take the user to the SED Monitoring application landing page. Some users will be assigned to surveys from multiple program areas. The user dashboard presents the user with an overview of all surveys for which they are assigned. From the dashboard, select “View Surveys for Office of Audit Services”. Once a survey is selected, the user will see the “Survey Navigation” page. The screen shot below displays the "Survey Navigation" page for Survey 1 - Audited Financial Statements. The “Survey Navigation” page for Survey 1 has two sections: Financial Statements and Independent Auditor. Select each section 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 navigate through the questions.



Additionally, each survey has a “Documents” pane available for users. For example, the screenshot below outlines “Quick Guidance Documents” and this “Tutorial.” Other documents may include the “Audit Reference Manual” and “How to Add Access Entitlement Rights to Users”. Use your scroll bar to go down the screen to ensure you see the “Documents” section. The “Documents” pane is not displayed if there are no documents available for the current survey.

These documents are intended as resources for assisting users in completing each survey. Click on the name of the document to download it. Reviewing these documents prior to survey submission will help to maximize the likelihood that the survey will be approved upon its initial submission.



The remaining sections of this tutorial include screenshots from the specific surveys and explanations detailing the types of responses that are expected.

## [SURVEY 1 - Section 1: Audited Financial Statements](#)

The due date for submitting Audited Financial Statements to the NYSED Business Portal for the fiscal year ended June 30, 2021 is October 15 for all BOCES and most school districts and January 1 for the Big 5 school districts. The processing of State Aid payments for school districts with eight or more teachers will be delayed for late submissions, post mid-November. For the Big 5 school districts of Buffalo, Rochester, Syracuse, Yonkers, and NYC, the processing of State Aid payments will be delayed for late submissions, post January 30.

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

- Name and contact information of the auditor,
- Audit report contains correct year,
- 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, the notes to the financial statements, and the four required supplementary schedules (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 detail the reason for the un-submission in the note section.

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

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



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

### Annual Audit Requirement

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 schedules.

### 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, and
- 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, and
- 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 Regulation 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 15 or January 1 deadlines, and
- be independent in fact and appearance.

Survey 1 - Section 2: Independent Auditor contains the following:

Question 1: Please provide information associated with your independent auditor below.

Question (yes/no): Did the independent auditor perform any non-attest services or non-audit services (e.g., the independent auditor aids in the preparation of journal entries or financial statements) for this audit year?

1

Report Title: Independent Auditor

Please provide information associated with your independent auditor below.

Independent Auditor	Please provide a short answer response.
Name of independent auditor	<input type="text"/>
Independent auditor's email address	<input type="text"/>
Independent auditor's phone number	<input type="text"/>
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.	<input type="text"/>

## [SURVEY 1 – Audited Financial Statements for Districts with Less than Eight Teachers](#)

All school districts with less than eight teachers (e.g. contract and sales districts) that have not been assigned to the other Survey 1 (for all school districts and BOCES) must submit this survey by October 15 for fiscal year ended June 30, 2021.

Please indicate whether you are exempt from submitting the Audited Financial Statements. You are exempt if your school district has less than eight teachers. If you are exempt, answer Question 1 and submit the survey. If you are not exempt, but were assigned to this survey, please answer Questions 2 and 3 and upload your Audited Financial Statements. For non-exempt school districts, the processing of State Aid payments will be delayed for late submissions, post mid-November.

If non-exempt, the following information is required, otherwise the survey will not be approved:

- Name and contact information of the auditor,
- Audit report must contain the correct year,
- Final copy of audited financial statements (not draft),
- Independent auditor's report,
- Management's discussion and analysis, and
- All requisite financial statements including the notes to the financial statements, the eight basic statements and the four required supplementary schedules as noted:
  - 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 Office of Audit Services will un-submit the survey and detail the reason for the un-submission in the note section.

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

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.

Question 2: If you are not exempt, please upload your Audited Financial Statements. Draft statements will not be accepted.

2 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

Question 3: Please provide information associated with your independent auditor below.

Question (yes/no): Did the independent auditor perform any non-attest services or non-audit services (e.g., the independent auditor aids in the preparation of journal entries or financial statements) for this audit year?

<b>3</b>	
Report Title: Independent Auditor	
Please provide information associated with your independent auditor below.	
<b>Independent Auditor</b> <input type="button" value="✕"/> <input type="button" value="↔"/>	<b>Please provide a short answer response.</b> <input type="button" value="✎"/> <input type="button" value="✕"/>
Name of independent auditor	<input type="text"/>
Independent auditor's email address	<input type="text"/>
Independent auditor's phone number	<input type="text"/>
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.	<input type="text"/>

## [SURVEY 2/3 - Financial Statement Board Approval, Management Letter\(s\), Extraclassroom Audit, and CAPs](#)

The due date for submitting the financial statement Board approval and CAPs for financial statement or management letter findings and extraclassroom audit findings to the NYSED Business Portal for the fiscal year ended June 30, 2021 is January 15 for all BOCES and most school districts and February 1 for the Big 5 school districts. School districts with less than eight teachers are exempt from submitting 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 CAP in response to management letter or financial statement findings, if applicable,
- Board approved CAP in response to extraclassroom audit findings, if applicable,
- CAP is not in draft copy,
- CAP 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, and
  - the expected date(s) of implementation.
- Meeting Minutes/Board Resolution of Board approval of the CAPs.

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

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.

Management Letter(s)

Education Law §2116-a(3) and Commissioner’s Regulation §170.12(e)(4) state that within 90 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 may include 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 contains the following:

Question 1: Please upload the requested documents in the applicable area.

**1** 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.*

<b>Topic Covered</b> <input type="checkbox"/> <input type="checkbox"/>	<b>Please upload required documentation per row heading. *</b> <input type="checkbox"/> <input type="checkbox"/>
Board Approval of the Audited Financial Statements (Meeting Minutes/Board Resolution)	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Management Letter only - related to the Financial Statement Audit	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
CAPs - only for the Financial Statement/Management Letter findings; each recommendation/finding must have a CAP.	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Board Approval of the final CAPs related to Financial Statement/Management Letter findings	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>

## [SURVEY 2/3 - Extraclassroom Audit and CAP](#)

### Extraclassroom Audit

Commissioner’s Regulation §172.3(d) requires that the Extraclassroom Activity Funds also be audited. Commissioner’s Regulations §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 Funds 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.

Question 2: Please upload the requested documents relating to your Extraclassroom Audit in the applicable area.

2

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.*

<b>Topic Covered</b>  	<b>Please upload required documentation per row heading. *</b>  
Extraclassroom Audit	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Management Letter with Extraclassroom Audit findings	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
CAPs - for Extraclassroom Audit findings or Management Letters with Extraclassroom Audit findings; each recommendation/finding must have a CAP.	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Board Approval of the final CAPs related to Extraclassroom Audit findings	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>



### Corrective Action Plans

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 CAP 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 CAP shall include expected date(s) of implementation. A school district or BOCES shall, to the extent practicable, begin implementation of its CAP no later than the end of the next fiscal year. Each school district and BOCES shall file its CAP with the State Education Department.

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

**All school districts and BOCES must submit the Single Audit Threshold to the NYSED Business Portal tentatively by September 30. Additionally, school districts and BOCES must either submit their Exemption Form or attest to the acceptance of their Single/Program-Specific Audit by the FAC for the fiscal year ended June 30, 2021.**

**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/Program-Specific Audit to the Federal Audit Clearinghouse for the correct fiscal year.**

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

### 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/Program-Specific Audit conducted for that year. A Single/Program-Specific Audit examines compliance with the regulations governing the use of the funds and the OAS determines if the Single/Program-Specific 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 Federal Awards Expended are \$750,000 or More

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. On March 19, 2021, the Office of Management and Budget issued memorandum [M-21-20](#), which among other things, allowed

subrecipients that have fiscal year-ends through June 30, 2021 who have not filed their Single/Program-Specific Audits (SA) with the FAC as of March 19, 2021, to delay the completion and submission of the SA reporting package to six months beyond the normal due date.

Survey 4 contains the following:

Question 1: What were the total Federal award expenditures during the fiscal year?

- If your total Federal award expenditures were less than \$750,000, you must submit a Single Audit Exemption Form.
- 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.

1 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. \*

Report Title: Range of Fed Exp

Please Select

Please select one choice.

Question 1a: 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. Please ensure the form is completed prior to submission.

**a** 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')

No file chosen

Please upload the Single Audit Exemption Form.

Question 1b: 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.

**b** 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)')

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

All school districts and BOCES must submit this survey. Additionally, all school districts and BOCES must submit a Board approved CAP for any Single/Program-Specific Audit with Section II and/or Section III findings to the NYSED Business Portal tentatively by October 31 for the fiscal year ended June 30, 2021.

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 Federal Audit Clearinghouse,
- 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
- CAP(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 OAS will un-submit the survey and detail the reason for the un-submission in the note section.

### 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/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 CAP to address each audit finding included in the current year auditor's reports. **The CAP 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 CAP 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 CAP in response to any findings contained in the annual external audit report.

Survey 5 - Section 1: Single Audit CAP, contains the following:

Question 1: 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.

**1** 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. \*

Report Title: Single Audit

Please Select

Answer yes or no

**Question 1a: 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?**

**a** 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.

**Question 2: For any Financial Statement Findings (Section II) and/or Federal Award Findings and Questioned Costs (Section III), please upload the Board approved (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.**

**2** 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

Question 3: Upload the Board approval (meeting minutes/Board resolution approving the CAPs.

**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

## [SURVEY 6 - Section 1: Internal Control Report and Related Corrective Action Plan \(CAP\)](#)

All school districts and BOCES must submit this survey. Additionally, most school districts, except those exempt, and BOCES must submit an Internal Control Report and related Board approved CAP to the NYSED Business Portal by April 30 for the fiscal year ended June 30, 2021.

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, and**
  - **The expected date(s) of implementation.**
- **Meeting Minutes/Board Resolution of Board approval of the CAPs.**

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

#### Internal Audit Function

Education Law §2116-b(1) and Commissioner’s Regulation §170.12(b) state that (except for the exempt school districts that employ 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 and procedures,
- an annual review and update of such risk assessment,
- annual testing and evaluation of one or more areas of the district's internal controls, considering risk, control weaknesses, size, and complexity of operations, and
- 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, or
- 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 CAP be prepared by each school district superintendent and BOCES district superintendent within 90 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 CAP shall include expected date(s) of implementation, where appropriate. A school district or BOCES shall, to the extent practicable, begin implementation of its CAP no later than the end of the next fiscal year.

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

Question 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.

**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.

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.
Internal Control Report 1	<input type="text"/>	<input type="text"/>	Please Select <input type="button" value="v"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Internal Control Report 2	<input type="text"/>	<input type="text"/>	Please Select <input type="button" value="v"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>

Question 3 – Upload the Board Approval (meeting minutes/Board resolution) approving the CAP(s).

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

\*

Report Title: Board Approval

No file chosen

## SURVEY 6B - Internal Audit Function Exemption

All districts must submit this survey in the NYSED Business Portal regardless of exemption status by selecting the appropriate checkbox(es), by June 30 for the fiscal year ended June 30, 2022.

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 OAS will un-submit the survey and detail the reason for the un-submission in the note section.

### 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, or
- 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 district claiming any exemption shall annually certify to the Commissioner that such school district meets these requirements.

Survey 6b - Section 1:

Question 1 – My District is exempt from the internal audit function requirement. Answer yes or no.

**1** My district is exempt from the internal audit function 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.

Question 2: Please check all criteria that your district meets for exemption from the internal audit function requirement below.

**2** I hereby certify that my district is exempt from the internal audit function requirement for the 2021-22 school year. Please check all criteria that your district meets for exemption from the internal audit function 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.

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

**All school districts and BOCES must submit this survey. Additionally, all school districts and BOCES must submit any Regulatory Audit Reports that were issued between July 1, 2021 and June 30, 2022, if applicable, and the related Board approved CAP(s) for any findings to the NYSED Business Portal. CAP(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, and**
  - **The expected date(s) of implementation.**
  - **Please note: the person responsible for implementation is preferred.**
- **Meeting Minutes/Board Resolution of Board approval of the CAPs.**

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

### Corrective Action Plans (CAPs) for Regulatory Audits

Commissioner’s Regulation §170.12(e)(4) requires that a Board approved CAP be prepared by each school district superintendent and BOCES district superintendent within 90 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 CAP shall include expected date(s) of implementation, where appropriate. A school district or BOCES shall, to the extent practicable, begin implementation of its CAP 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 the audit report and the Board approved CAP(s) and submit the survey. CAP(s) are due to the OAS within 90 days of receipt of the audit report.

Survey 7 - Section 1: Regulatory Audits, contains the following:

Question 1: Do you have any Regulatory Audits to upload for this year?

**1** Do you have any Regulatory Audits (e.g. OSC, OAS, etc.) to upload for this year (audit report issued July 1, 2021 through June 30, 2022)? \*

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.

Survey 7 – Question 2: Upload the “final” copy of the Regulatory Audit Report(s) and CAP(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** 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).

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. A CAP must be included for each recommendation/finding. Implementation dates are required in the CAPs.
Other Audit 1	<input type="text"/>	<input type="text"/>	Please Select <input type="button" value="v"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Other Audit 2	<input type="text"/>	<input type="text"/>	Please Select <input type="button" value="v"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>
Other Audit 3	<input type="text"/>	<input type="text"/>	Please Select <input type="button" value="v"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add Another Upload"/>

Question 3 – Upload the Board Approval (meeting minutes/Board resolution) approving the CAP(s).

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

Report Title: Board Approval

No file chosen

If you have any questions, please email the OAS at [FSandSingleAudit@nysed.gov](mailto:FSandSingleAudit@nysed.gov).