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## Tutorial Introduction

- School districts and BOCES will use the NYSED Application Business Portal (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 (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly known as [Uniform Guidance](#), and NYSED's [Audit Reference Manual](#).
- The financial information submitted through the 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 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 Audits or 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.
- It is **critical** that contact information is updated for each user of the Business Portal. Permission to gain access to complete a survey must be provided by either your District Superintendent or the 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 §172.2 and §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 (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) (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)).

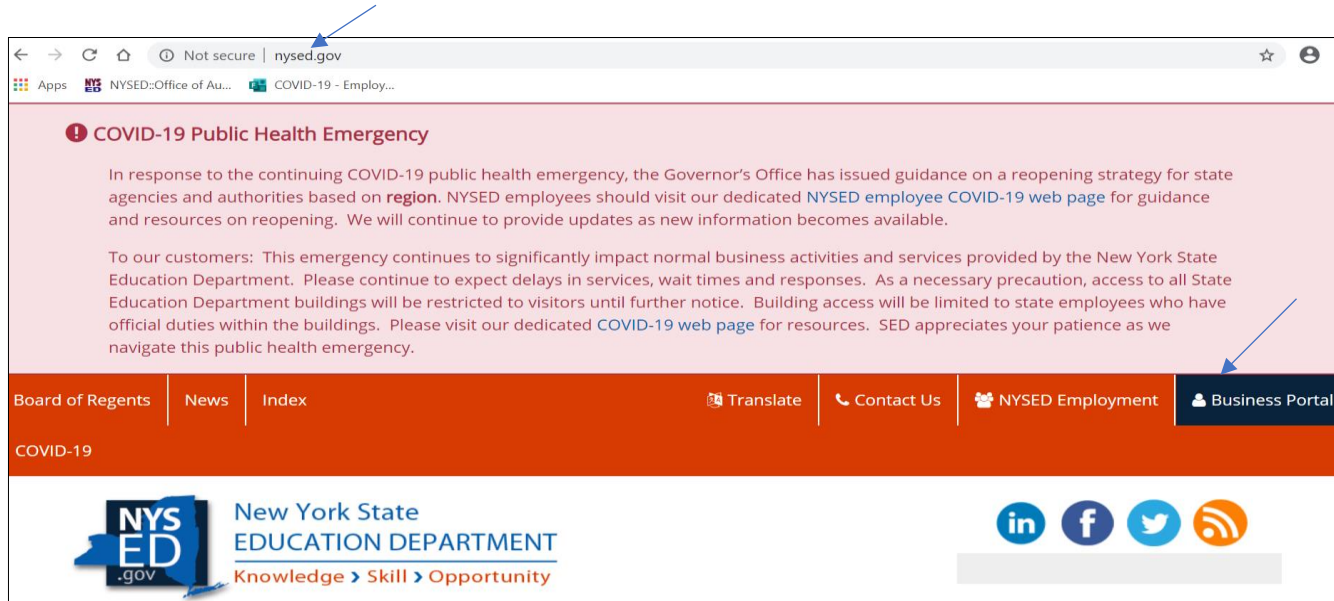
## Survey Guidance and Due Dates

Surveys	Page	Survey Due Date*
<b>Survey 1:</b> 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
<b>Survey 2/3:</b> 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 §172.2 and §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
<b>Survey 4:</b> Single Audit Threshold and/or Single Audit Exemption Form (2 CFR 200.501(a), (b), and (d) and 200.512(a)(1), (b)(1), and (d))	19	April 1
<b>Survey 5:</b> 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) (2 CFR 200.511(c) and Commissioner's Regulation §170.12(e)(4))	21	April 30
<b>Survey 6:</b> 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))	24	April 30
<b>Survey 6B:</b> Internal Audit Function Exemption (Education Law §2116-b and Commissioner's Regulation §170.12(b)(3))	28	June 30
<b>Survey 7:</b> Regulatory Audit and Related Corrective Action Plan (CAP) (Commissioner's Regulation §170.12(e)(4))	30	Regulatory Audit CAP(s) are due within 90 days of receipt of the final report.

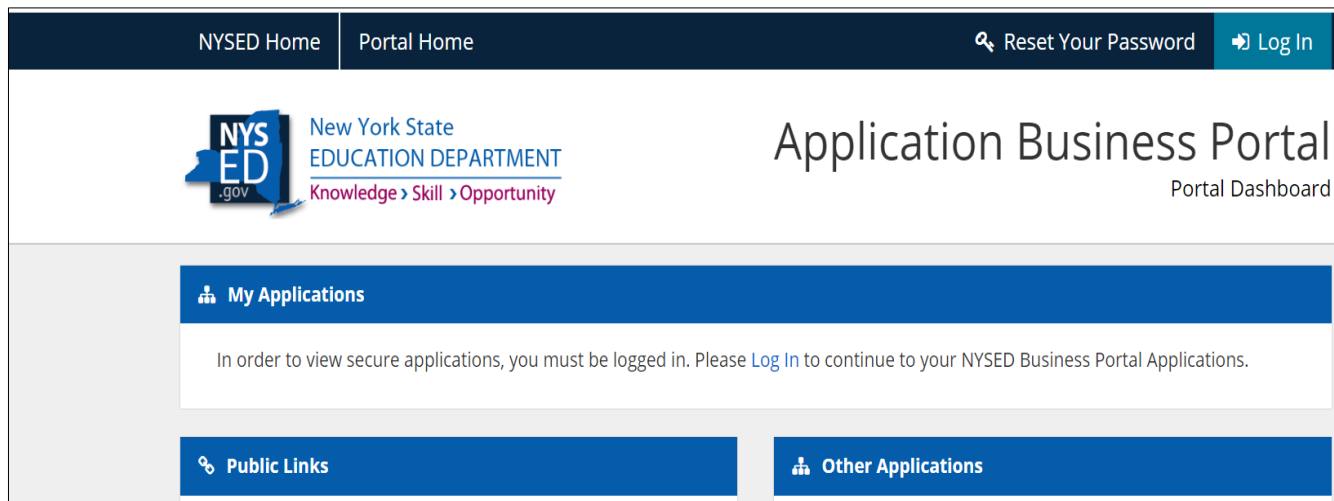
\*Please begin surveys prior to the corresponding due date(s).

## General Survey Navigation

To login to the 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 Business Portal.



Enter your Username and Password.

The screenshot shows the 'Application Authentication' page. At the top, there's a dark blue header with 'NYSED Home' and 'Portal Home' links. Below the header, the NYSED logo and 'New York State EDUCATION DEPARTMENT' are on the left, with the tagline 'Knowledge > Skill > Opportunity'. The title 'Application Authentication' is on the right, with a 'Login' link. A teal bar with a magnifying glass icon and 'Sign In' text is below the header. Under this bar, there are two input fields: 'Username' and 'Password'. A blue arrow points to the 'Username' field. Below the fields are 'Sign in' and 'Cancel' buttons, and a 'Lost Password?' link.

Select SED Monitoring and Vendor Performance System.

The screenshot shows the 'Application Business Portal' page. The header is similar to the previous page, but includes 'Change Your Password' and 'Log Out' links. The title 'Application Business Portal' is on the right. Below the header, there's a blue bar with a person icon and 'My Applications' text. Under this bar, there are three links: 'SEDDAS User Guide', 'SED Delegated Account System (SEDDAS)', and 'SED Monitoring and Vendor Performance System'. A blue arrow points to the 'SED Monitoring and Vendor Performance System' link. To the right of these links is a 'Notice' box with the text: '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 SED program areas. The user dashboard gives the user 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.

**Survey Navigation**

- Financial Statements
  - Annual Financial Statement Audit
- Independent Auditor

**Annual Financial Statement Audit Options**

View Calculations

**Next** →

**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

? Help

Surveys have “Documents” available for users. For example, the screenshot below outlines “2022 Cycle - Quick Guidance”, “2022 Tutorial”, “Audit Reference Manual,” and “Entitling 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 open it. Reviewing these documents prior to survey submission will help to maximize the likelihood that the survey will be approved upon the 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 Business Portal for the fiscal year ended June 30, 2023, is October 15 for all BOCES and most school districts, and January 1 for the Big 5 school districts of Buffalo, Rochester, Syracuse, Yonkers, and NYC. The processing of State Aid payments for school districts other than the Big 5 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. Upload the audited financial statements for the fiscal year end that corresponds to the survey cycle. For example, for the 2023 survey cycle, please upload a copy of the audited financial statements for the year ended June 30, 2023. \*

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 School 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, 2023.

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 1, 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 OAS 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 therefore exempt from submitting the final audited financial statements.

**1** I hereby certify that my district has less than eight teachers and is therefore exempt from submitting the final audited financial statements. \*

Report Title: Exemption

☐ Yes

☐ No

Please select "Yes" or "No".

Question 2 - If you are not exempt, please upload your final audited financial statements. Draft statements will not be accepted.

**2** If you are not exempt, please upload your final audited financial statements. Draft statements will not be accepted. Upload the audited financial statements for the fiscal year end that corresponds to the survey cycle. For example, for the 2023 survey cycle, please upload a copy of the audited financial statements for the year ended June 30, 2023.

Report Title: Financial Statements

No file chosen

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?

3

Report Title: Independent Auditor

Please provide information associated with your independent auditor below.

Independent Auditor	Please provide a short answer response.
<div style="border: 1px solid #ccc; padding: 2px;"> <div style="display: flex; align-items: center;"> <div style="border: 1px solid #ccc; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px; margin-right: 5px;"></div> </div> </div>	<div style="border: 1px solid #ccc; width: 100%; height: 20px;"></div>
Name of independent auditor	<div style="border: 1px solid #ccc; width: 100%; height: 20px;"></div>
Independent auditor's email address	<div style="border: 1px solid #ccc; width: 100%; height: 20px;"></div>
Independent auditor's phone number	<div style="border: 1px solid #ccc; width: 100%; height: 20px;"></div>
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.	<div style="border: 1px solid #ccc; width: 100%; height: 20px;"></div>

## [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 management letter findings and/or extraclassroom audit findings to the Business Portal for the fiscal year ended June 30, 2023, is January 15 for all BOCES and most school districts and February 1 for the Big 5 school districts of Buffalo, Rochester, Syracuse, Yonkers, and NYC. 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 findings, if applicable,
- Board approved CAP in response to extraclassroom audit findings, if applicable,
- CAP is not in draft copy,
- CAP in response to management letter findings and extraclassroom audit findings contains:
  - the detailed action taken or planned to correct the deficiencies in the audit findings, or a statement which describes the reason(s) that corrective action is unnecessary,
  - projected dates for implementation of major tasks, and
  - minutes showing the Board approval of 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 CAP, 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 in the table below.

For the corrective action plans (CAPs), please note that draft CAPs are never 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), including any prior year findings if they are still outstanding.

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:

*Please provide the actual or planned implementation date of the corrective action.* Terms such as **"will"**, **"immediately"**, **"in process"**, **"ongoing"**, **"going forward"**, **"ASAP"**, etc. are not considered a date.

1

Please upload the requested documents in the applicable area in the table below.

Report Title: Survey 2/3

For the corrective action plans (CAPs), please note that draft CAPs are never 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).** This also includes prior year findings if they are still outstanding.

**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:**

*Please provide the actual or planned implementation date of the corrective action. Terms such as "will", "immediately", "in process", "ongoing", "going forward", "ASAP", etc. are not considered a date.*

Topic Covered	Please upload required documentation per row heading.
Board Approval of the Audited Financial Statements (Meeting Minutes/Board Resolution)	<div>Choose File No file chosen</div> <div>Add Another Upload</div>
Management Letter only	<div>Choose File No file chosen</div> <div>Add Another Upload</div>
CAPs - only for Management Letter findings; each recommendation/finding must have a CAP, including the prior year findings if they are still outstanding.	<div>Choose File No file chosen</div> <div>Add Another Upload</div>
Board Approval of the final CAPs related to Management Letter findings	<div>Choose File No file chosen</div> <div>Add Another Upload</div>

? Help

## SURVEY 2/3 - Extra classroom 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 – (Yes/No) Is your entity required to have an extraclassroom audit pursuant to Commissioner's Regulations 172.2 and 172.3(d) (e.g., a population of less than one million and an educational program beyond the 6th grade)?

2

Is your entity required to have an extraclassroom audit pursuant to Commissioner's Regulations 172.2 and 172.3(d) (e.g., a population of less than one million and an educational program beyond the 6th grade)? \*

Report Title: Extraclassroom Audit

☐ Yes  
☐ No

Please select "Yes" or "No".

Question 3: Please upload the requested documents relating to your Extraclassroom Audit in the applicable area.

For the corrective action plans (CAPs), please note that draft CAPs are never 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:



Please provide the actual or planned implementation date of the corrective action. Terms such as "will", "immediately", "in process", "ongoing", "going forward", "ASAP", etc. are not considered a date.

3

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

For the corrective action plans (CAPs), please note that draft CAPs are never 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).** This also includes prior year findings if they are still outstanding.

**Implementation Plan of Action(s):**

*The implementation plan should be in sufficient detail to –*

- Clearly demonstrate what actions have occurred or are planned OR*
- Why actions are not being taken.*

**Implementation Date:**

*Please provide the actual or planned implementation date of the corrective action. Terms such as "will", "immediately", "in process", "ongoing", "going forward", "ASAP", etc. are not considered a date.*

Topic Covered	Please upload required documentation per row heading.
Extraclassroom Audit	<div>Choose File No file chosen</div> <div>Add Another Upload</div>
Management Letter with Extraclassroom Audit findings	<div>Choose File No file chosen</div> <div>Add Another Upload</div>
CAPs - for Extraclassroom Audit findings or Management Letters with Extraclassroom Audit findings; each recommendation/finding must have a CAP, including the prior year findings if they are still outstanding.	<div>Choose File No file chosen</div> <div>Add Another Upload</div>
Board Approval of the final CAPs related to Extraclassroom Audit findings	<div>Choose File No file chosen</div> <div>Add Another Upload</div>

? Help

### 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 NYSED.

### 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 Business Portal by April 1. Additionally, school districts and BOCES must either submit their Exemption Form or attest to the acceptance of their Single Audit or Program-Specific Audit reporting package by the Federal Audit Clearinghouse (FAC) for the fiscal year ended June 30, 2023.**

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

- **Question 1 must be answered correctly,**
- **If the district's Single Audit Threshold is less than \$750,000, the district must submit the appropriate signed and dated Exemption Form for the applicable fiscal year, and**
- **If the district's Single Audit Threshold is \$750,000 or more, the district must have uploaded the Single Audit or Program-Specific Audit to the FAC 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 OMB's Uniform 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. A Single Audit or Program-Specific Audit examines compliance with the regulations governing the use of the funds and the OAS determines if the Single Audit or 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 OMB's Uniform 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 OMB's Uniform 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 FAC within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

Survey 4 contains the following:

Question 1 - For the 2022-23 fiscal year, were your district's total federal award expenditures less than \$750,000 or \$750,000 or more?

If your total federal award expenditures were less than \$750,000, you must either submit a Single Audit exemption form or you may elect to have a Single Audit or Program-Specific Audits conducted. If submitting the exemption form, please ensure the New York State Education Department exemption form has the appropriate fiscal year-end and is signed. If electing to have an audit conducted, please submit the Single Audit or Program-Specific Audits to the Federal Audit Clearinghouse (FAC) and choose \$750,000 or more in the drop-down menu below.

If your total federal award expenditures were \$750,000 or more or you elected to have a Single Audit or Program-Specific Audits, you must submit a Single Audit or Program-Specific Audits to the FAC prior to this survey submission.

1

For the 2022-23 fiscal year, were your district's total federal award expenditures less than \$750,000 or \$750,000 or more?

If your total federal award expenditures were less than \$750,000, you must either submit a Single Audit exemption form or you may elect to have a Single Audit or Program-Specific Audit conducted. If submitting the exemption form, please ensure the New York State Education Department exemption form has the appropriate fiscal year-end and is signed. If electing to have an audit conducted, please submit the Single Audit or Program-Specific Audit to the Federal Audit Clearinghouse (FAC) and choose \$750,000 or more in the drop-down menu below.

If your total federal award expenditures were \$750,000 or more or you elected to have a Single Audit or Program-Specific Audit, you must submit a Single Audit or Program-Specific Audit to the FAC prior to this survey submission.

\*

Report Title: Range of Fed Exp

Please Select

▼

Please select one choice.

Question 1a - If your total federal award expenditures were less than \$750,000 and a Single Audit or Program-Specific Audit was not conducted, complete and upload the Single Audit exemption form below. 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.

a

If your total federal award expenditures were less than \$750,000 and a Single Audit or Program-Specific Audit was not conducted, complete and upload the Single Audit exemption form below. 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 prior to submission and contains the correct fiscal year-end, e.g., year-end 2023 is uploaded in 2023 cycle and signature. Unsigned forms and incorrect fiscal year ends will not be accepted. \*

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.

Question 1b - If your total federal award expenditures were \$750,000 or more, or if you elected to have a Single Audit or Program-Specific Audit conducted, the audit reporting package must be uploaded to the Federal Audit Clearinghouse (FAC) located at: <https://harvester.census.gov/facdissem/SearchA133.aspx> before submitting Survey 4.

Has the Single Audit or Program-Specific Audit reporting package been uploaded to the FAC?

b

If your total federal award expenditures were \$750,000 or more, or if you elected to have a Single Audit or Program-Specific Audit conducted, the audit reporting package must be uploaded to the Federal Audit Clearinghouse (FAC) located at: <https://harvester.census.gov/facdissem/SearchA133.aspx> **before submitting Survey 4.**

Has the Single Audit or Program-Specific Audit reporting package been uploaded to the FAC? \*

Report Title: Must be 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

▼

## 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 Audit or Program-Specific Audit with Section II and/or Section III findings to the Business Portal by April 30 for the fiscal year ended June 30, 2023.

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/or 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.
- 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 Plan (CAP) – Federal Regulation

All school districts and BOCES that expend \$750,000 or more in federal awards are subject to a Single Audit or Program-Specific Audit. The OMB's Uniform 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 – (Yes/No) A Single Audit or Program-Specific Audit is required if your district had federal award expenditures of \$750,000 or more during the fiscal year. Did your district have a Single Audit or Program-Specific Audit conducted? If your district did not have a Single Audit or Program-Specific Audit conducted, please select no, and then submit the survey. No further action is required.

**1** A Single Audit or Program-Specific Audit is required if your district had federal award expenditures of \$750,000 or more during the fiscal year. Did your district have a Single Audit or Program-Specific Audit conducted? If your district did not have a Single Audit or Program-Specific Audit conducted, please select no and ensure the exemption form is submitted in Survey 4. \*

Report Title: Single Audit

Please Select  Please answer "Yes" or "No".

**Question 1a – (Yes/No) If your district had a Single Audit or Program-Specific Audit conducted, were there any **Financial Statement Findings (Section II)** and/or **Federal Award Findings or Questioned Costs (Section III)** reported in the Schedule of Findings and Questioned Costs?**

**a** If your district had a Single Audit or Program-Specific Audit conducted, were there any **Financial Statement Findings (Section II)** and/or **Federal Award Findings or Questioned Costs (Section III)** reported in the Schedule of Findings and Questioned Costs? If this answer is "No", no further action is necessary, please submit the survey. \*

Report Title: Single Audit Section 2 or 3

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

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 corrective action plans (CAPs). CAPs are required for each finding. Draft CAPs are not accepted. CAPs must contain an implementation date - i.e., 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), including any prior year findings if they are still outstanding.

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:

Please provide the actual or planned completion date of the corrective action. Terms such as "will", "immediately", "in process", "ongoing", "going forward", "ASAP", etc. are not considered a date.

Name of Person:

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

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 never accepted. CAPs must contain an implementation date - i.e., 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), including any prior year findings if they are still outstanding.**

**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:**

*Please provide the actual or planned completion date of the corrective action. Terms such as "will", "immediately", "in process", "ongoing", "going forward", "ASAP", etc. are not considered a date.*

**Name of Person:**

*Please provide the actual name of the person implementing the action. The title of the person (i.e., Superintendent) will not be accepted.*

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 any Related Corrective Action Plan (CAP)

All school districts and BOCES must submit this survey. Additionally, all school districts (except those exempt) and BOCES must submit an Internal Control Report and any related Board approved CAP to the Business Portal by April 30 for the fiscal year ended June 30, 2023.

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

- Exemption status for school districts must be confirmed, e.g., exemption certification 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 – never 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 projected dates for implementation of major tasks.
- Meeting Minutes/Board Resolution showing the Board approval of the CAP(s).

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, as reported on the Property Tax Report Card.



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 any Related Corrective Action Plan, contains the following:

Question 1 - Using the drop-down menu below, please indicate if you are completing this survey on behalf of a school district or a BOCES.

1

Using the drop-down menu below, please indicate if you are completing this survey on behalf of a school district or a BOCES. \*

Report Title: Type of Entity

Please Select ▼

Question 1a – School districts are exempt from Education Law §2116-b(1) if they meet one or more of the following exemption criteria:

- 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.

(Yes/No) Is your school district exempt from submitting an annual Internal Control Report for this year?

School districts, please select either "Yes" or "No" attesting to whether your school district is exempt.

If you answered "Yes", you may submit the survey.

If you answered "No", please respond to Question 2 and Question 3, prior to submitting the survey.

a

School districts are exempt from Education Law §2116-b(1) if they meet one or more of the following exemption criteria:

- 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.

Is your school district exempt from submitting an annual Internal Control Report for this year? \*

Report Title: Exempt Status

(Appears if parent question has answer of 'School District')

☐ Yes
 ☐ No

School districts, please select either "Yes" or "No" attesting to whether your school district is exempt.

If you answered "Yes", you may submit the survey.

If you answered "No", please respond to Question 3 and Question 4, prior to submitting the survey.

Question 2 – For school districts BOCES, please complete a row for each Internal Control Report in the table below.

Complete this table for submitting Internal Control Report(s) and Board approved CAP(s).

For the corrective action plans (CAPs), please note that draft CAPs are never accepted. CAPs must be approved by the Board. CAPs must contain an implementation date - i.e., 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), including prior year findings if they are still outstanding.

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:

Please provide the actual or planned implementation date of the corrective action. Terms such as "will", "immediately", "in process" "ongoing", "going forward", "ASAP", etc. are not considered a date.

2

For school districts and for BOCES, please complete a row for each Internal Control Report in the table below.

Report Title: Internal Audit Report

Complete this table for submitting Internal Control Report(s) and Board approved CAP(s).

For the corrective action plans (CAPs), please note that draft CAPs are never accepted. CAPs must be approved by the Board. CAPs must contain an implementation date - i.e., 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), including prior year findings if they are still outstanding.**

#### 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:

*Please provide the actual or planned implementation date of the corrective action. Terms such as "will", "immediately", "in process", "ongoing", "going forward", "ASAP", etc. are not considered a date.*

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 <span>▼</span>	<div>Choose File No file chosen</div> <div>Add Another Upload</div>	<div>Choose File No file chosen</div> <div>Add Another Upload</div>
Internal Control Report 2	<input type="text"/>	<input type="text"/>	Please Select <span>▼</span>	<div>Choose File No file chosen</div> <div>Add Another Upload</div>	<div>Choose File No file chosen</div> <div>Add Another Upload</div>

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

Choose File

No file chosen

Add Another Upload

### SURVEY 6B - Internal Audit Function Exemption

**All school districts must submit this survey in the Business Portal regardless of exemption status by selecting the appropriate checkbox(es), by June 30 for the fiscal year ended June 30, 2024.**

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

- Questions 1 and 1a must be answered correctly, and
- The school districts that are exempt 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, as reported on the Property Tax Report Card.

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

Survey 6b - Section 1:

Question 1 – (Yes/No) Is your school district exempt from the internal audit function requirement?

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

If you answered "Yes", please also complete Question 1a below.

**1** Is your school district exempt from the internal audit function requirement? \*

Report Title: Exemption

Please Select ▼ If you answered "No", no further action is required, please submit the survey.  
If you answered "Yes", please also complete Question 1a below.

Question 1a - I hereby certify that my school district is exempt from the internal audit function requirement for the 2023-24 school year. Please check all criteria that your school district meets for exemption from the internal audit function requirement below.

**a**

I hereby certify that my school district is exempt from the internal audit function requirement for the 2023-24 school year. Please check all criteria that your school district meets for exemption from the internal audit function requirement below: \*

Report Title: Certify Exemption Status

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

☐ My school district employs fewer than eight teachers.

☐ My school district had actual general fund expenditures totaling less than \$5 million in the previous school year, as reported on the ST-3.

☐ My school district had actual enrollment of less than 1,500 students in the previous school year, as reported on the Property Tax Report Card.

## [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, 2023, and June 30, 2024, if applicable, and the related Board approved CAP(s) for any findings to the 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 – never in draft format, and

- **CAP(s) in response to Regulatory Audits contain:**
  - **The detailed action taken or planned to correct the deficiencies in the audit findings, or a statement which describes the reason(s) that corrective action is unnecessary,**
  - **The projected dates for implementation of major tasks.**
  - **Please note: the person responsible for implementation is preferred.**
- **Meeting Minutes/Board Resolution of Board approval of the CAPs.**
- **CAP must be in response to the final audit report; OAS will not accept CAP(s) in response to the draft audit report.**

**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 – (Yes/No) Do you have any Regulatory Audits (e.g., OSC, OAS, etc.) to upload for this year (audit report issued July 1, 2023, through June 30, 2024)?

1

Do you have any Regulatory Audits (e.g., OSC, OAS, etc.) to upload for this year (audit report issued July 1, 2023 through June 30, 2024)? \*

Report Title: Regulatory Audits

Please Select

If you answered "No", no further action is required, please submit the survey.  
If you answered "Yes", please complete Question 2 and Question 3 below.

Edit Question

Bulk Add Choices

Delete

Add Question Above

Add Sub Question

Add Conditional Page

Copy

Move

## Question 2 - Upload the “final” copy of the Regulatory Audit Report(s) and CAP(s)

2

Upload the "final" copy of the Regulatory Audit Report(s) and CAP(s).

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, including the prior year findings if they are still outstanding. Implementation dates ( i.e., a specific date (month/year) or fiscal year-end) is required. Terms such as "will", "immediately", "in process", "ongoing", "going forward", "ASAP", etc. are not considered a date. CAPs and Board approval must be dated after issuance of the final regulatory report.
Other Audit 1			Please Select	<div>Choose File No file chosen</div> <div>Add Another Upload</div>	<div>Choose File No file chosen</div> <div>Add Another Upload</div>

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

Choose File

No file chosen

Add Another Upload

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