

New York State EDUCATION DEPARTMENT

Knowledge > Skill > Opportunity

Financial Reporting Requirements for School Districts and BOCES



Presented by Maria Stamoulis Office of Audit Services

June 2023





Agenda

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



Access to the NYSED Application Business Portal

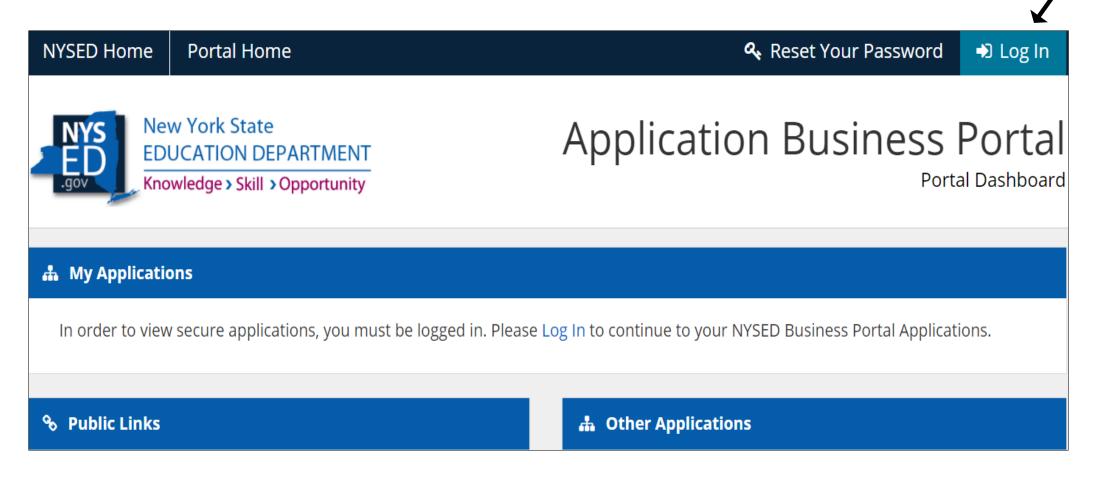
- User ID and password required.
- The CEO must assign rights and roles depending on responsibilities. For more information on creating and entitling accounts, the CEO can consult with the <u>SEDDAS User Guide</u>.
- If you do not have access to the NYSED Application Business Portal because you forgot your user ID or password, please consult with your CEO or delegated account administrator or visit the <u>Password</u> <u>Reset Guide</u>.
- If there are changes to your CEO, please email <u>Datasupport@nysed.gov</u>.



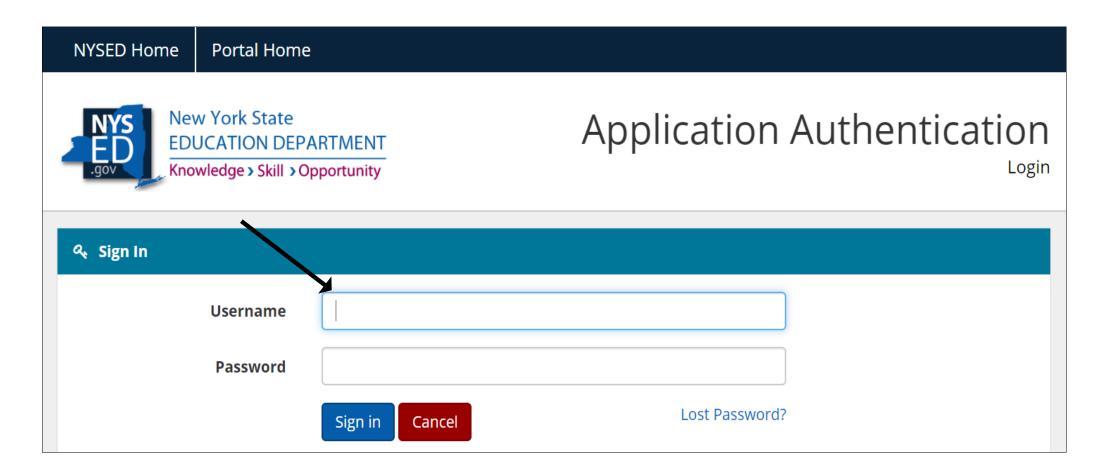


Login to NYSED Application Business Portal

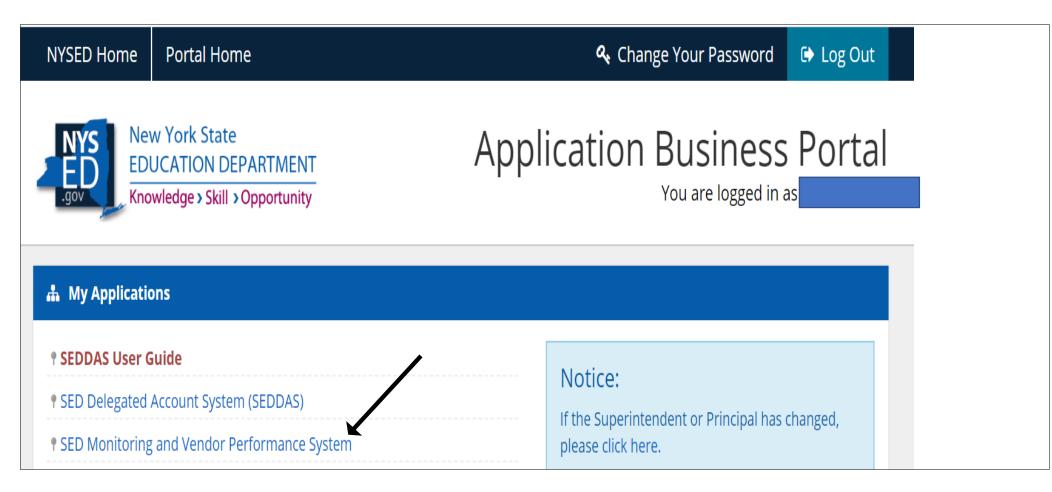




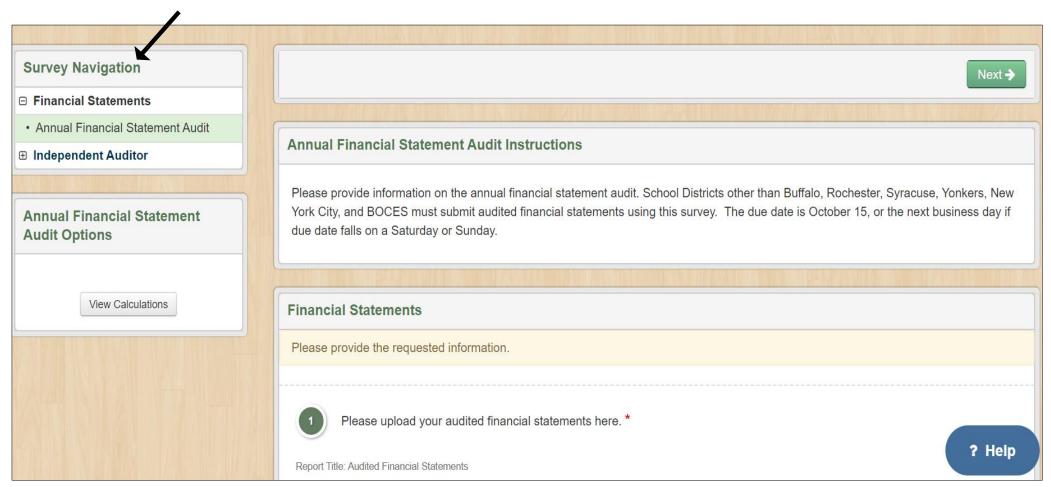














• Status

Background

- Submitted not able to edit submission, unless it is unsubmitted by OAS staff,
- Approved submission was reviewed and approved by OAS staff, or
- Not Submitted survey has yet to be submitted,
- Unsubmitted survey was returned because at least one item was not addressed appropriately. Notes within that survey detail deficiencies that must be corrected prior to resubmission.
- Due Date
 - If the due date falls on a weekend or Federal Holiday, the deadline becomes next business day.



Financial Survey 1: Audited Financial Statements Regulation/Education Law

- Section §2116-a(3) of NYS Education Law and Section §170.12(e)(1) of the Regulations of the Commissioner of Education require all BOCES and each school district employing eight or more teachers to obtain an annual audit of its records.
- Due Date
 - October 15 (January 1 for "Big 5").
- Required Documentation
 - Independent Auditor's Report; Management's Discussion and Analysis; Eight Basic Financial Statements; Notes to the Financial Statements; Four Supplemental Schedules.





Financial Survey 1 Requirements

Basic Financial Statements

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





Financial Survey 1 Requirements

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





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Financial Survey 1 Requirements

<u>Adirondack Central School District</u> <u>Table of Contents</u> <u>June 30, 2020</u>		
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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





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	
Independent auditor's email address	
Independent auditor's phone number	
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.	



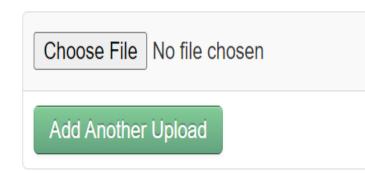


I hereby certify that my district has less than eight teachers and is therefore exempt from submitting the final audited financial statements.* Report Title: Exemption Yes No ()Please select "Yes" or "No".



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







3	
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	
Independent auditor's email address	
Independent auditor's phone number	
Did the independent auditor perform any non-attest or non-audit services (e.g., the independent auditor aids in the preparation of journal entries or financial statements) for this audit year? Please respond with a yes or no answer.	



Financial Survey 1 Helpful Tips

- Ensure audit report contains correct year for the survey cycle.
 - For example due October 15, 2023, financial statements with year-end June 30, 2023, must be submitted.
- Ensure audit report is in final format.
 - "Draft" is not on the heading of the financial statements.
- Submit on time.
 - Aid is withheld for school districts post mid-November and January 30 for the "Big 5".





Financial Survey 2/3:

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





Financial Survey 2/3

- Regulation/Education Law Extraclassroom Audit
 - Commissioner's Regulation §172.3(d) requires the Extraclassroom Activity Fund to be audited.
 - Education Law §2116-a(3) and Commissioner's Regulation §170.12(e)(4) - Board approved CAP(s) must be submitted to NYSED within ninety days of receipt of audit report or management letter for ANY findings. The CAP(s) shall include expected date(s) of implementation.
- Due Date
 - January 15 (February 1 for "Big 5").



Financial Survey 2/3 Requirements

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



Management Letter, Extraclassroom Audit, CAPs, & Board Approvals



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.	
\approx \leftrightarrow	✓ ×	
Board Approval of the Audited Financial Statements (Meeting Minutes/Board Resolution)	Choose File No file chosen	
	Add Another Upload	
Management Letter only	Choose File No file chosen	
	Add Another Upload	
CAPs - only for Management Letter findings; each recommendation/finding must have a CAP, including the prior year findings if they are still outstanding.	Choose File No file chosen	
year maings in they are still outstanding.	Add Another Upload	
Board Approval of the final CAPs related to Management Letter findings	Choose File No file chosen	
	Add Another Upload	





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".





3

Financial Survey 2/3 Questions

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 -

- 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.
Extraclassroom Audit	Choose File No file chosen
	Add Another Upload
Management Letter with Extraclassroom Audit findings	Choose File No file chosen
	Add Another Upload
CAPs - for Extraclassroom Audit findings or Management Letters with Extraclassroom Audit findings; each recommendation/finding must	Choose File No file chosen
have a CAP, including the prior year findings if they are still outstanding.	Add Another Upload
Board Approval of the final CAPs related to Extraclassroom Audit findings	Choose File No file chosen
	Add Another Upload



Financial Survey 2/3 Helpful Tips

- Ensure CAP(s) are submitted for every management letter and extraclassroom audit finding.
- Ensure anticipated implementation date is included in the CAP(s) for any management letter and extraclassroom audit findings.
- Ensure CAP(s) adequately addresses each finding.
- Ensure updated Board minutes are submitted for revised CAP(s).





Financial Survey 4

Single Audit Threshold and/or Single Audit Exemption Form Federal Regulations

- Office of Management and Budget's Uniform Guidance 2 CFR §200.501(a) states that a non-federal entity that expends \$750,000 or more in federal awards during the non-federal entity's fiscal year must have a Single Audit or Program-Specific Audit conducted for that year.
- The Office of Management and Budget's Uniform 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.



Financial Survey 4

- Federal Regulations
 - The Office of Management and Budget'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 pass-through entity.
 - If entity expends less than \$750,000, they may elect to have Single Audit or Program-Specific Audit.
- Due Date
 - April 1.





Financial Survey 4 Requirements

- Question 1 must be answered correctly.
- If total federal award expenditures were less than \$750,000, districts must either submit the appropriate signed and dated <u>Exemption Form</u> for the applicable fiscal year, or have a Single or Program-Specific audit conducted, or
- If total federal award expenditures were \$750,000 or more, districts must have uploaded the Single Audit or Program-Specific Audit to the Federal Audit Clearinghouse for the correct fiscal year.





Single Audit Please complete questions on the single audit 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.



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.





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))







Financial Survey 4 Helpful Tips

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



Financial Survey 5:

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

- Federal Regulations
 - Office of Management and Budget's Uniform Guidance 2 CFR §200.511(c) states the auditee must prepare, in a document separate from the auditor's findings described in 2 CFR §200.516 audit findings, a CAP to address each audit finding included in the current year auditor's reports.
 - The CAP(s) must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date.
- Due Date
 - April 30.





Financial Survey 5 Requirements

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



A Single 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. *

Report Title: Single Audit

Please Select

Please answer "Yes" or "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? If this answer is "No", no further action is necessary, please submit the survey. *****

Report Title: Single Audit Section 2 or 3

а

(Appears if parent question has answer of 'Yes)

Please Select

Answer "Yes" or "No".





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.

Report Title: Board Approved CAP

Choose File No file chosen

Add Another Upload







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

Report Title: Board Minutes/Resolution

Choose File No file chosen

Add Another Upload





Financial Survey 5 Helpful Tips

- Submission of CAP(s) for each Financial Statement Finding (Section II) and/or Federal Award and Questioned Costs Findings (Section III).
- Submission of name of contact person responsible for corrective action.
- Submission of anticipated completion date for each finding.
- Submission of updated Board minutes for any revised CAP(s).
- CAP(s) must adequately address each finding.





Financial Survey 6: Internal Audit Report and Related CAP(s) Regulation/Education Law

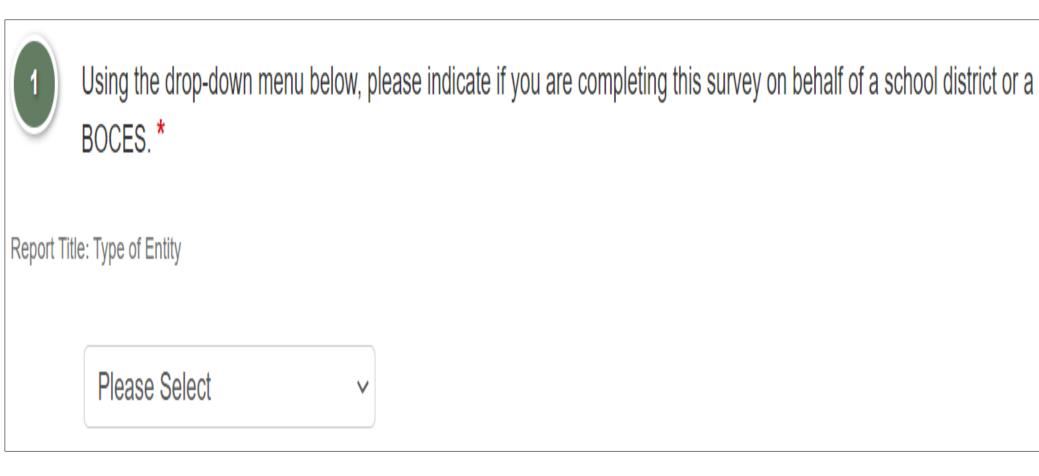
- Education Law §2116-b(1) and 1950(4)(k) requires each school district and BOCES to establish an internal audit function.
- Education Law §2116-b(2) the following school districts are exempt from this requirement:
 - School districts with less than eight teachers,
 - School districts with actual general fund expenditures less than \$5,000,000 in previous school year, or
 - School districts with actual enrollment of less than 1,500 students in previous school year.
- Commissioner's Regulation §170.12(e)(4)(i)(b) Superintendents must prepare a CAP with an implementation date for any findings issued by the entity's internal auditor; must be Board approved and submitted within 90 days.
- Due Date
 - April 30.



Financial Survey 6 Requirements

- Exemption status must be certified, e.g., Exemption Certification submitted in Survey 6B.
- Board approved CAP(s) that address all findings/recommendations mentioned in the Internal Control Report.
- Internal Control Report and CAP(s) must be final not in draft format.
- CAP(s) in response to Internal Control Report must contain:
 - Detailed action taken or planned to correct deficiencies in audit findings, or statement which describes reason(s) that corrective action is unnecessary and
 - Expected date(s) of implementation.
- Meeting Minutes/Board Resolution showing the Board approval of CAP(s).





V





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)
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 Questions 2 and 3 prior to submitting the survey.

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For school districts and for BOCES, please complete a row for each Internal Control Report in the table below. 2 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 X ↔	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			Please Selec 🗸	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload
Internal Control Report 2			Please Selec V	Choose File No file chosen Add Another Upload	Choose File No file chosen Add Another Upload



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





Financial Survey 6 Helpful Tips

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





Financial Survey 6B: Internal Control Exemption Certification

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



Financial Survey 6B

- Due Date
 - June 30.
- Requirements
 - School districts must select the appropriate checkbox(es).
- Helpful Tips
 - Ensure the appropriate checkbox(es) are marked prior to submitting the survey.
 - To obtain the previous year's general fund expenditures, refer to the ST-3.
 - To obtain the actual enrollment of students in the previous school year, refer to the Property Tax Report Card.



Internal	Control Report	
Certify y	our exemption.	
1 Report Tit	Is your school district exempt	from the internal audit function requirement? *
	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.





a	I hereby certify that my school district is exempt from the internal audit function requirement for the <u>2023-</u> <u>24 school year</u> . Please check all criteria that your school district meets for exemption from the internal audit function requirement below: *
Report Tit	tle: 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.





Financial Survey 7:

Regulatory Audit and Related CAP(s)

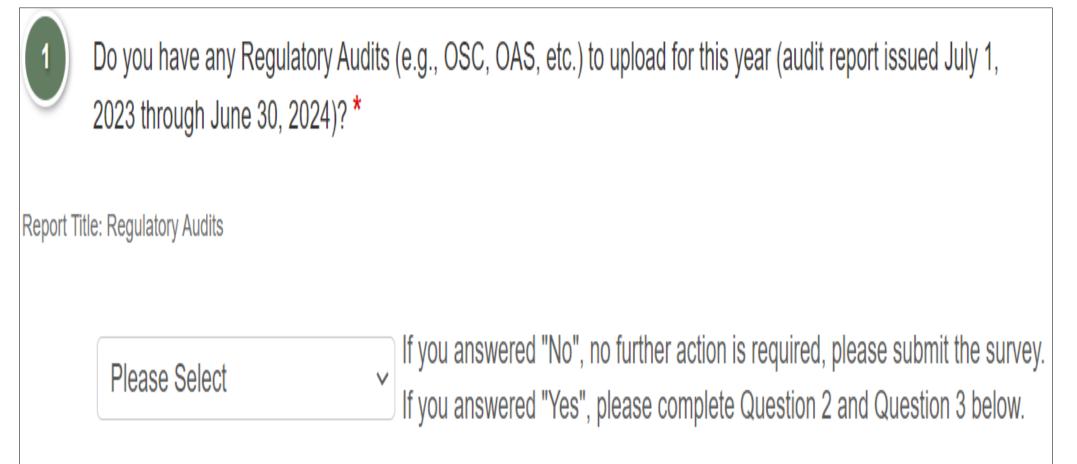
- Regulation/Education Law
 - Education Law §2116-a(3)(c) and Commissioner's Regulation §170.12(e)(4) – CAP(s) must be submitted to SED within ninety days of receipt of Regulatory Audits -OSC, NYSED, etc.
 - CAP(s) must be Board approved.
- Due Date
 - Regulatory Audits and CAP(s) are due within 90 days of receipt of Regulatory Audit Reports, unless otherwise identified in the Audit Report.



Financial Survey 7 Requirements

- Board approved CAP(s) in response to any Regulatory Audit findings.
- Regulatory Audit Report and CAP(s) must be final not in draft format.
- CAP(s) in response to Regulatory Audits contain:
 - Detailed action taken or planned to correct deficiencies in audit findings, or a statement which describes reason(s) corrective action is unnecessary, and the
 - Expected date(s) of implementation.
- Meeting Minutes/Board Resolution showing the Board approval of CAP(s).



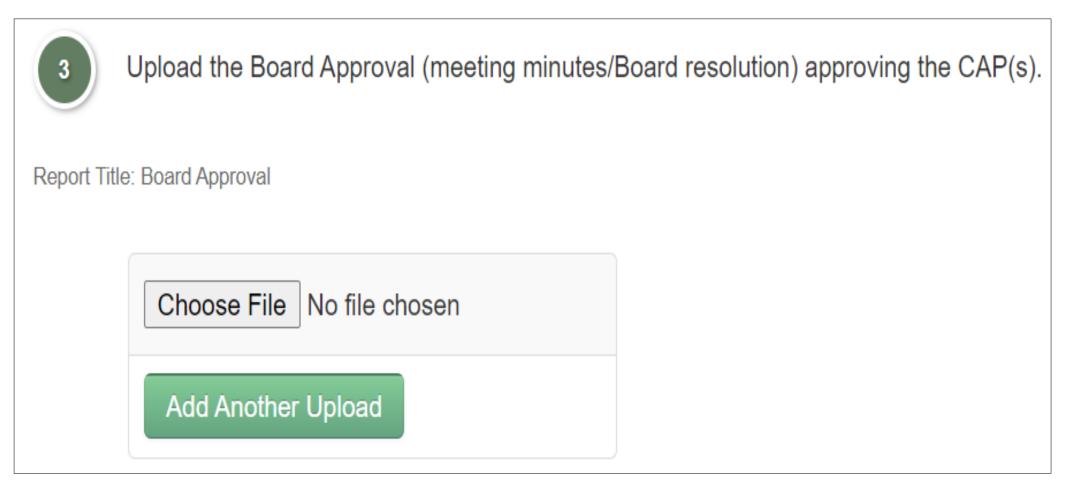






Other What What is the audit report Audits What What is the audit report Number (if Audits) Number (if available)? The audit should be uploaded here.	Report Title: Oth	er Audits				
Other What what will report number (if available)? What is the audit report? Image: Bulk Add Choices Image: Bulk Add Choic	Complete this table for uploading the Regulatory Audit Report(s) and related CAP(s).					
Please Selec V Chasse File No file chosen	Audits	entity conducted this audit?	audit report number (if available)?	findings or recommendations were in this audit report?	-	
				Please Selec V	Choose File No file chosen	Choose File No file chosen









Financial Survey 7 Helpful Tips

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



Documents

Documents	Close
2019 Tutorial	
2020 Cycle - Quick Guidance	
2020 Tutorial	
2021 Cycle - Quick Guidance	

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Useful Links

- Complete Guide to Submissions
 - OAS Portal Tutorial
- Technical NYSED Application Business Portal Assistance
 - SEDDAS User Guide
- Password Reset Guide
 - Password Reset Guide
- Audit Reference Manual
 - Audit Reference Manual





Contact Information

- Office of Audit Services
 - NYSED OAS Website
 - Email: <u>FSandSingleAudit@nysed.gov</u>





New York State EDUCATION DEPARTMENT

Knowledge > Skill > Opportunity

Thank You