Step-by-Step Guide to Using eZ-Audit For Not-for-profit Schools

TABLE OF CONTENTS

EZ-AUDIT OVERVIEW 3
- eZ-Audit Technical Requirements 4
- School Group Submissions 4
- eZ-Audit Submission Requirements 6
- eZ-Audit Rules of Behavior 6
- Questions/Concerns 7

EZ-AUDIT REGISTRATION 8

ADMINISTRATIVE TASKS/SECURITY 9
- Login 9
- Logout 10
- My Profile 12
- Change Password 14
- Navigation 15
- Data Edits 16
- eZ-Audit Security 17

MANAGE USERS 18
- Types of Users and Responsibilities 18
- Institution Administrator Homepage 18
- Creating/Deleting Data Entry/Submitter Users 19

INSTITUTION PROFILE PAGE/STATUS 20
- Institution Profile 20
- Historical Submissions 21
- Notifications 22

ANNUAL SUBMISSIONS 23
- Financial Statements 23
- Statement of Financial Position 26
- Statement of Activities 34
- Compliance Audit Information 39
- Completeness Checklist 42
- Upload Attachments 44
- Not-for-profit Annual Submission-Submit 46

MERGER/CHANGE IN OWNERSHIP 47
- Financial Statement 47
- Statement of Financial Position 47
- Upload Attachments 48
- Merger/Change in Ownership Submission-Submit 50

INITIAL/REINSTATEMENT SUBMISSION 51

Financial Statement *51*
Statement of Financial Position *54*
Statement of Activities *54*
Completeness Checklist *55*
Upload Attachments *57*
Initial/Reinstatement Submission-Submit *59*
STUB AUDIT SUBMISSION *60*
Financial Statement *60*
Statement of Financial Position *63*
Statement of Activities *63*
Compliance Audit Information *64*
Completeness Checklist *67*
Upload Attachments *69*
Stub Audit Submission-Submit *71*
CHANGE IN FY END *72*
Change in FY END Submission *72*
WAIVER/EXEMPTION REQUEST *73*
Create Waiver/Exemption Request *73*
ADDITIONAL INFORMATION *75*
Additional Information Submission *75*
APPENDIX *76*
Rules of Behavior *76*

eZ-Audit Overview

What is eZ-Audit?

eZ-Audit is a web based paperless single point of submission for financial statements and compliance audits. A designee from your school simply signs on to eZ-Audit, enters summary audit and financial data directly from your report into a web form, attaches an electronic version of the report, and hits the submit button. Your submission through eZ-Audit will allow for more rapid and efficient processing by the Department of Education (**ED**) and therefore provide you with immediate feedback.

How does eZ-Audit work?

1. Your school submits its compliance audit data and summary financial data via an internet web form (follow this manual for complete instructions).
2. Your school also attaches an electronic copy of your financial statement and compliance audit in a non-editable pdf format (using Adobe Acrobat).
3. The eZ-Audit system automatically forwards flagged financials and deficient audits to FSA's Case Management Team for resolution.
4. Case Teams communicate with you to reach resolution.
5. As desired, you can periodically check eZ-Audit for the status of your report.

How does eZ-Audit Benefit You?

- You will receive instant acknowledgement of receipt – no more lost reports!
- You will no longer need to make any copies or send reports in the mail to ED.
- Processing times will be greatly reduced, thus allowing for quicker remediation of findings.
- Web forms will contain pre-populated fields.
- There are no new reporting requirements – data entry will be limited to the same data already contained in the reports.
- The time spent submitting these forms should be less than 1 hour.
- Status of your submissions will be accessible to you online at anytime.
- A Help Desk will be available for assistance at 1-877-263-0780, Monday – Friday, 9 a.m. – 5 p.m. EST

Who at my school will use eZ-Audit?

- *eZ-Audit Institution/School Administrator*, selected by your school, is responsible for:
    - Registering your school with eZ-Audit
    - Providing/managing access to data entry and submission approval personnel, as identified by your school
    - Maintaining security information regarding schools users as required
- *eZ-Audit Data Entry Users*, selected by your school, are responsible for:
    - Entering data into the eZ-Audit system
    - Attaching non-editable, pdf files of financial statements and compliance audits
- *eZ-Audit Submission Approvers*, selected by your school, are responsible for:
    - Reviewing the submission prior to "submit"
    - Approving the submission via the "submit" action

What role should my auditor play in eZ-Audit?

You may choose to ask your auditor to serve as a *Data Entry User* of eZ-Audit. This means that your auditor would complete the fields in the system, and attach the audited documents in the non-editable PDF format. It your auditor is *not* selected as a Data Entry User, you may request that your auditor electronically sends you your financial statements and compliance audits in the non-editable PDF format using Adobe Acrobat. Please note that the PDF files containing your financial statements and compliance audits will be included as attachments to your eZ-Audit submission – all signature pages in the financial statements and compliance audits, as well as the school's corrective action plan, must be scanned.

eZ-Audit Technical Requirements

eZ-Audit is a **web-based application.** This means you will not need to load a new application on your computer. You will simply need to ensure that you have an **Internet browser – either Netscape 4.76 or 6.2 or Internet Explorer 5.0 or higher.**

NOTE **If you receive an error that does not allow you to access eZ-Audit when you type in the URL from your internet browser, please contact your network administrator and request that he/she do one of the following:**

- Open your firewall to allow all 165.224.xxx.xxx addresses through, which would allow your school access to all ed.gov sites
- Conduct an nslookup on ezaudit.ed.gov which will allow your school access to eZ-Audit

eZ-Audit requires you to attach a non-editable pdf version of your annual submissions. **Adobe Acrobat** must be used to create this attachment. You have several *options* for obtaining Adobe Acrobat:

- Purchase Adobe Acrobat 5.0 software that will allow you to scan paper copies of your submissions and convert them to PDF. (The retail cost of the software is approximately $250)
- Convert an electronic version of your submission (word, excel, etc) to pdf format using www.adobe.com online. (Adobe provides this conversion capability for $9.99 for one month with unlimited use.)
- Bring paper copies of your submissions to your local copying center (Kinkos, etc.) and request that they create a pdf version of your submission. (The cost of this option will vary, however $30 - $50 is a reasonable estimate.)
- For more information please refer to "**Creating a PDF**" located on the eZ-Audit website welcome page.

School Group Submissions

ED considers a school group as one A-133 report submission for multiple OPE IDs. For example, the State of Louisiana submits one state-wide audit financial report and A-133 audit report for all the state schools in Louisiana. Another example would be a nursing program with a separate OPEID included in the A-133 of a university.

NOTE **When more than one OPEID is covered in an A-133 audit, ED considers this to be a school group, e.g., if a State submits a state-wide A-133 audit covering all of the state universities, each with a different OPEID.**

The school group should designate one of the OPEIDs as the submitting institution. The submitting institution registers with the eZ-Audit and does the submission for all of the schools in the school group. As part of the eZ-Audit submission, the submitting institution has to complete the Compliance Audit Information page. This should be done only once, covering all of the schools in the school group. In answering the questions on the page, the submitting institution should answer 'Yes" if the condition applies to any of the schools.

For example, if any of the schools participates in FFEL programs, the answer for the school group would be 'Yes'. If the information populated in the application is incorrect or should you require additional assistance, please contact eZ-Audit at 1-877-263-0780 or by email at fsaezaudit@ed.gov

eZ-Audit Submission Requirements

Effective June 16, 2003, all Title IV participating schools are required to submit audited financial statements and compliance audits electronically, via eZ-Audit, to the Department of Education. (Please see May 16, 2003 Federal Register)

NOTE **OMB still requires submissions of A-133 reports (public and not-for-profit institutions) to be sent to the Federal Audit Clearinghouse**.

When must an institution submit financial statements and/or compliance audit?

- **All participating institutions must submit financial statements and compliance audits annually. (34 CFR 668.23 and OMB Circular A-133)**
  - Not-for-profit institutions' financial statements and compliance audits are due nine months after the end of the fiscal year (OMB Circular A-133).

  **If your institution expends less than $300,00 in Federal funds (less than $500,000 for fiscal years ending after December 31, 2003), you are not required to submit a compliance audit. You must submit an Exemption/ Request to the Department for the compliance portion of the A-133 report. (See Waiver and Exemption Request).

- **If you are seeking initial participation in the Title IV Program.**
  - Please note that an Application for Approval to Participate in Federal Student Aid Programs (www.eligcert.ed.gov) should be filed at the time of your submission.

- **If you undergo a change in ownership, merger or change in structure.**
  - Please note that an Application for Approval to Participate in Federal Student Aid Programs (www.eligcert.ed.gov) should be filed at the time of your submission.

  If you have submitted a **pre-acquisition application, do not submit day-one balance sheet via eZ-Audit until the actual change in ownership has occurred. The day-one balance sheet is due on the date in which Temporary Program Participation Agreement (PPA) expires. (See Merger/Change in Ownership)

- **If you wish to be reinstated to participate in Title IV program(s).**
  - Please note that an Application for Approval to Participate in Federal Student Aid Programs (www.eligcert.ed.gov) should be filed at the time of your submission.

eZ-Audit Rules of Behavior

eZ-Audit is a Department of Education system. Department of Education computer systems are provided for the processing of Official U.S. Government information only. All data contained on Department of Education computer systems is owned by the Department of Education and may be monitored, intercepted, recorded, read, copied or captured in any manner and disclosed in any manner, by authorized personnel. THERE IS NO RIGHT OF PRIVACY IN THIS SYSTEM. System personnel may give to law enforcement officials any potential evidence of crime found on Department of Education computer systems. Unauthorized use of this system is a violation of Federal law and can be punished with fines or imprisonment (P.L. 99-474). "Use of this system by any user, authorized or unauthorized, constitutes consent to this monitoring, interception, recording, reading, copying, or capturing and disclosure."

You may decide to send FSA information, including personally identifying information. The information you supply – whether through a secure Web form, a standard Web form, or by sending an electronic mail message – is maintained by FSA for the purpose of processing your request or inquiry. Various employees of FSA may see the information you submit in the course of their official duties. The information may also be shared by FSA with third parties to advance the purpose for which you provide the information, including other federal or state government agencies. For example, if you file a complaint, it may be sent to a financial institution for action, or information may be supplied to the Department of Justice in the event it appears that federal criminal statutes have been violated by an entity you are reporting to FSA.

The primary use of personally identifying information will be to enable the government to contact you in the event we have questions regarding the information you have reported. If you are concerned about how information about you may have been used in connection with the eZ-Audit web site, or you have questions about FSA's privacy policy and information practices, you should e-mail us at webmaster@fsa.ed.gov. Electronic mail is not necessarily secure. You are advised to be cautious when sending electronic mail containing sensitive, confidential information. As an alternative, we advise users to give consideration to using postal mail.

NOTE **All eZ-Audit users are required to carefully read and sign the *eZ-Audit Rules of Behavior* document that can be accessed at via the web at http://ifap.ed.gov (Go to Publications, Audit Guidance). Each user of the eZ-Audit system must download a copy of the Rules of Behavior document, sign it and retain the copy in the institution's files.**

Questions/Concerns

- eZ-Audit will continue to post updates and critical information to the eZ-Audit website and IFAP at http://ifap.ed.gov.
- You can send an email to fsaezaudit@ed.gov .
- Contact the eZ-Audit help desk at 1-877-263-0780.

eZ-Audit Registration

All institutions must submit a registration request letter to the Department of Education in order to gain access to eZ-Audit. If you are a new owner (Merger/Change In Ownership) please see the eZ-Audit Welcome Page and click on Registration Instructions for details.

To register, please mail a letter on your school's letterhead that includes the following:

1. First and Last Name of appropriate person in authority (e.g. President/CEO/Chancellor)
2. Signature of person named in #1 above
3. First and Last Name of eZ-Audit Institution Administrator
4. Signature of designated eZ-Audit Institution Administrator
5. e-mail address of eZ-Audit Institution Administrator
6. Phone number and extension (if necessary) of eZ-Audit Institution Administrator
7. Fax Number
8. OPE ID
9. Fiscal Year End Date

Where do I send my Registration Request Letter?

Registration Request Letters should be printed on school or corporate letterhead and mailed to:

The United States Department of Education
Federal Student Aid
Attention: Ti Baker
830 First Street, NE
Room 74G2
Washington, DC 20202

How will I receive my registration confirmation and eZ-Audit Institution Administrator user ID and password?

Your registration confirmation and eZ-Audit Institution Administrator user ID and temporary password will be sent to the email address provided in the registration request letter that you mailed to the Department of Education.

You will receive two registration confirmation emails. The first email from eZ-Audit will include your user name and instructions for accessing the eZ-Audit website. For security purposes, your temporary password will be delivered in a second email from eZ-Audit.

Once I have sent in my Registration Request letter and have received my registration confirmation emails, when and how do I begin using eZ-Audit?

To access eZ-Audit simply type in the URL, www.ezaudit.ed.gov in your internet browser, and when the eZ-Audit login screen appears, type in the user name and temporary password you received through email from eZ-Audit.

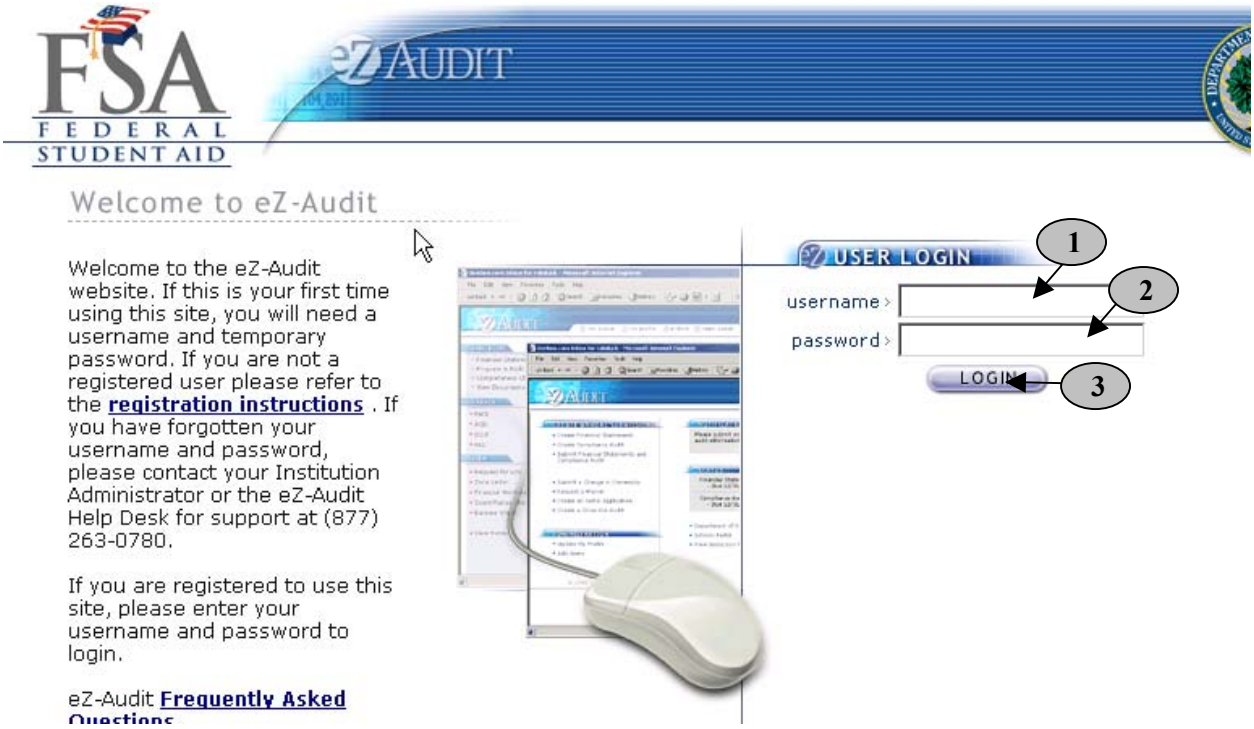
Please be sure to log on to the eZ-Audit system immediately, in order to change your temporary password and ensure your access to the site is secure.

NOTE **If you submit financial statements and compliance audits covering multiple OPEIDs, only the submitting institution needs to register with eZ-Audit. The submission made by the "submitting institution" will fulfill the requirements for all schools in the school group**.

Administrative Tasks/Security

Login

After typing in the URL www.ezaudit.ed.gov in your Internet browser, the "Welcome to eZ-Audit" screen below should appear:



1. Enter the username provided to you by email during the registration process.
2. Enter in your password or your temporary password if this is your first time using this site.
3. Single click the **LOGIN** button-this will take you to your institution's homepage.

NOTE

Your user name will be the first letter of your first name, the first five letters of your last name and 2 numeric characters. Your username and password are case sensitive. If you are locked our after 3 unsuccessful attempts at login you must wait 30 minutes then try again.

Logout

If you clicked on the **LOGIN** button from the page above, this will bring you to your institution's homepage. The screen below should appear with your institution's name:

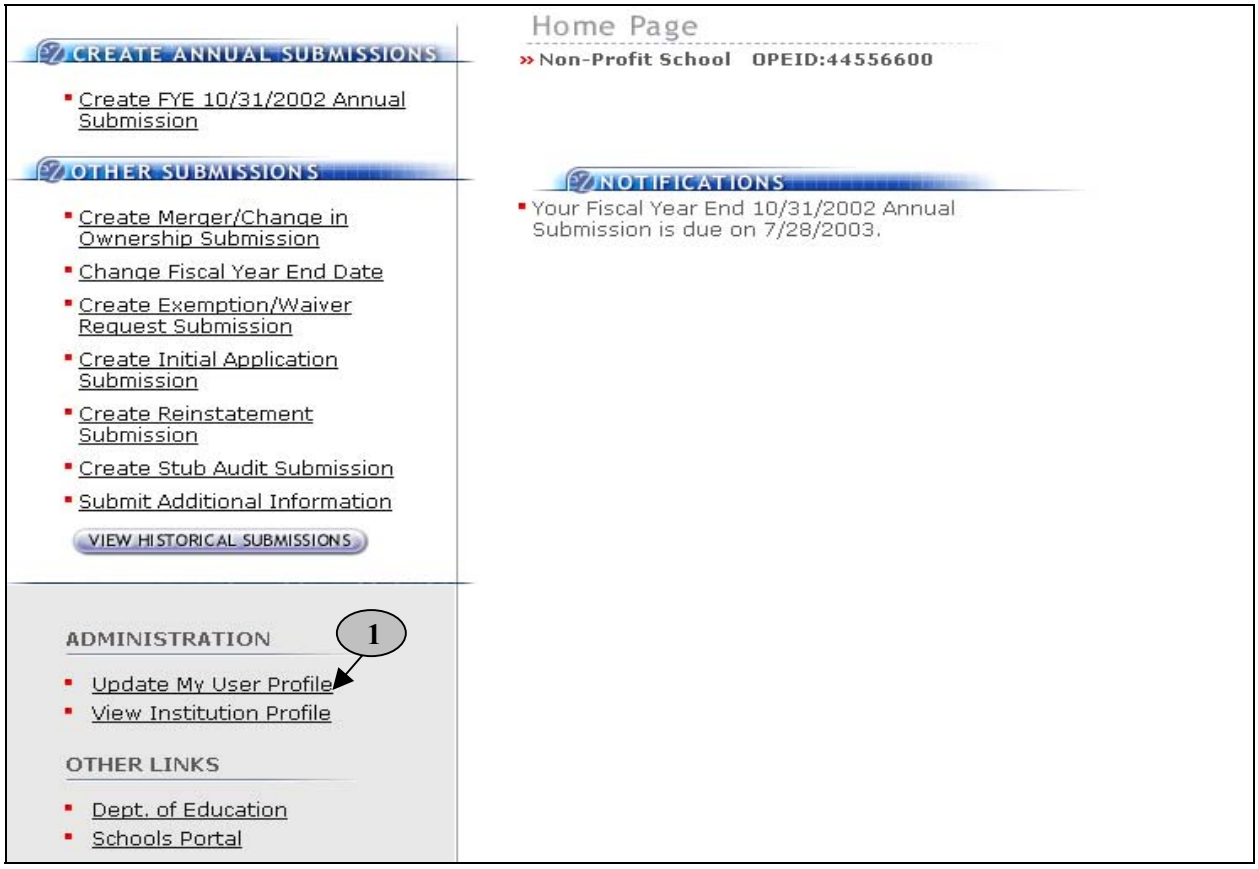
1. To logout of the eZ-Audit system, click on the **LOGOUT** button at the top of this page. The screen shown on the next page should appear if you have successfully logged out of the system.

2. To log back into the eZ-Audit system click on the underlined link above and repeat the **LOGIN** step**.**

NOTE **Your eZ-Audit session will automatically expire after 30 minutes of inactivity**.

My Profile

To update your profile (i.e. username, email address, phone number, password, etc.), repeat the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. The screen below should appear with your institution's name:

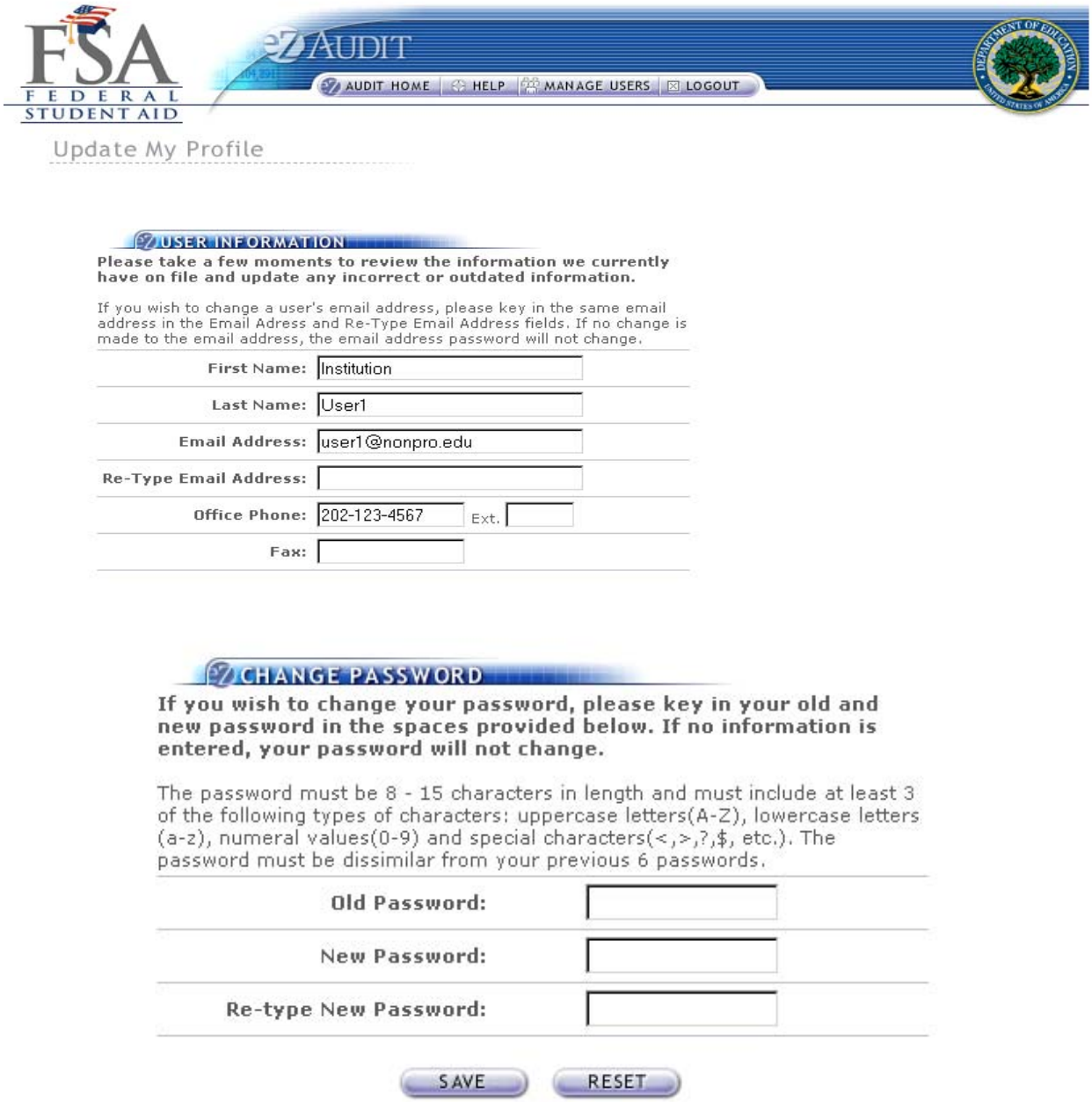


1. Click on the underlined text "Update My User profile" located on the lower left hand side of the screen. This will take you to the Update My Profile page shown on the next page.

NOTE **This page is used to update your user profile information such as name, email address, phone, password, etc.**

Step-by-Step Guide to Using eZ-Audit For Not-for-profit Schools

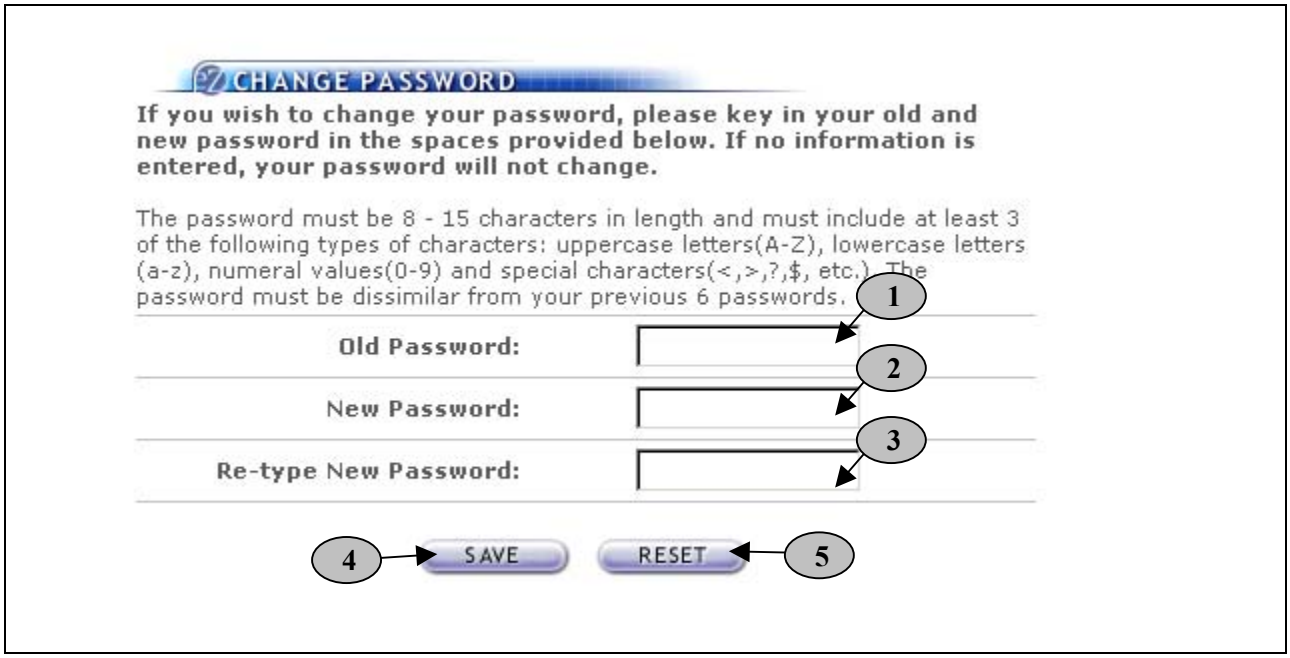
If you clicked on the underlined text "Update My User profile" on your institution's homepage, the screen below should appear:



NOTE **Take a moment to review the information on this screen for accuracy. If changes need to be made, update the information as necessary and enter any missing information. Remember to SAVE your changes!!!**

Change Password

To change your password, repeat the **My Profile** step. This will take you to the Update My Profile page. The screen shown below should appear at the bottom of that page:



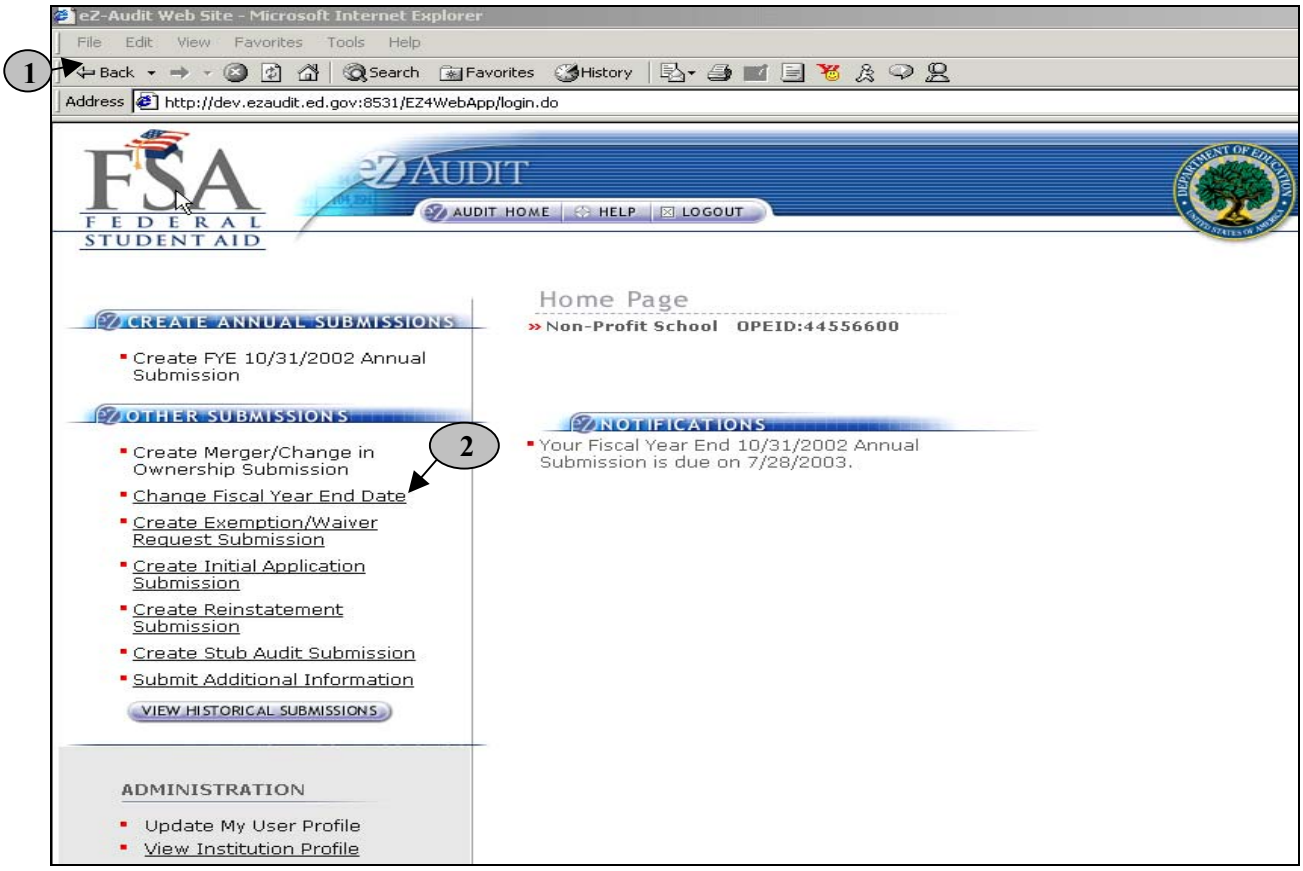
1. Type your old or temporary password.
2. Type your new password.
3. Retype your new password.
4. Click the **SAVE** button to ensure all changes are successfully captured by the system.
5. Click the **RESET** button to cancel current entries and begin again.

NOTE

The password must be 8-15 characters in length and must include at least 3 of the following: Uppercase, lowercase letters and numeric values. Clicking the SAVE button ensures all information has been saved by the system. *Please note that the system will automatically prompt you to change your password every 90 days.* Follow the same process described above to make this change. If you require additional help, contact the eZ-Audit Help desk at 1-877-263-0780.

Navigation

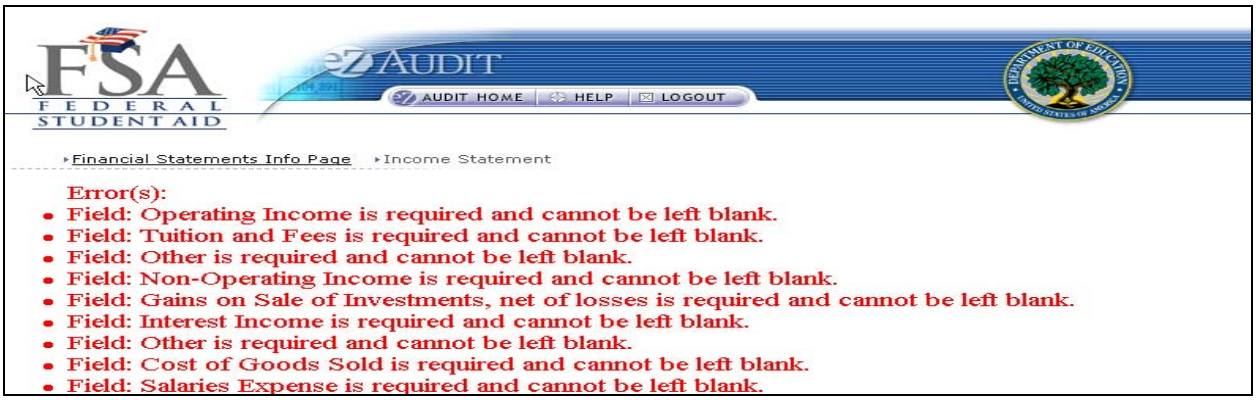
To move from field to field in the eZ-Audit system, simply press the **Tab** button on your computer. This takes you from one field to the next.

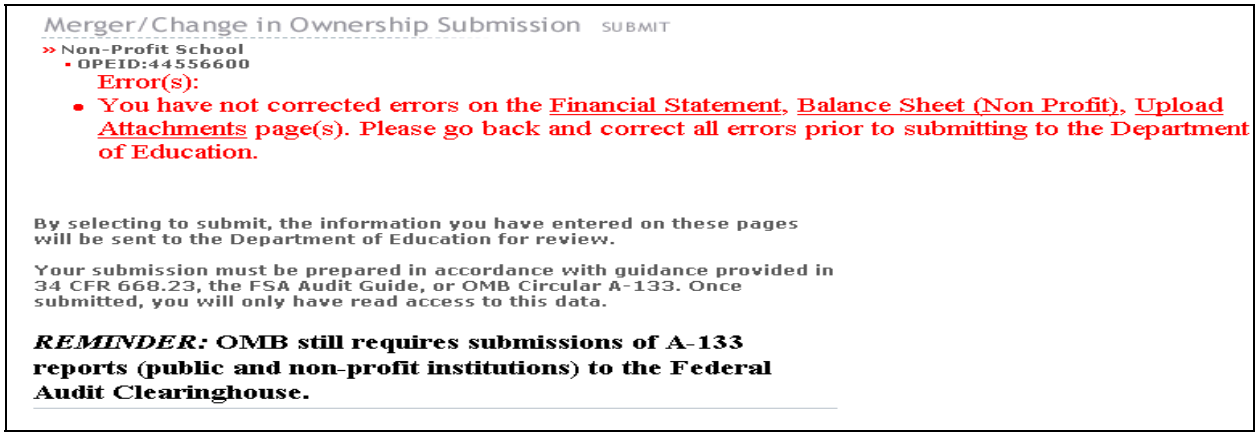


1. To go back to a previous screen or action, simply click on the back or forward button.
2. To move across forms or sections in the system, click the underlined text of interest.

Data Edits

Edit checks will be automatically performed on each page when you click on any of the transaction buttons such as the "**SAVE or SAVE and PROCEED**" buttons. If any invalid data entries are detected, the page will redisplay with error message(s) at the top indicating the field that needs to be corrected and the correction to be made. To continue, make the changes indicated by the message(s) displayed and click the "**SAVE or SAVE and PROCEED**" buttons. This will allow for the submission process to continue. The system will not allow you to submit to the Department of Education without correcting the errors. See sample screens below:





NOTE **The eZ-Audit system does not allow punctuation marks in the fields. For example, "$" dollar, ":"colon and "," comma signs input into the system will result in an error message. All fields on the Statement of Financial Position and Statement of activities must be completed. Enter zero (0) for any null/non applicable responses. When entering auditor TIN do not use hyphens.**

eZ-Audit Security

System Security and Use: All eZ-Audit users are required to carefully read and sign the *eZ-Audit Rules of Behavior* document that can be accessed via the web at http://ifap.ed.gov. **Each user of the eZ-Audit system must download a copy of the Rules of Behavior document, sign it and retain the copy in the institution's files**. This document (Rules of Behavior), clearly defines acceptable behavior and the consequences for flouting such behavior as contained in P.L. 99-474.

To ensure that you as a user are protected from unauthorized users having access to your system, the following points should be considered and adhered to diligently:

- Do not leave computers unattended when processing sensitive data.
- Place sensitive information out of sight when visitors are present.
- Verify that you are completely logged off from an active session.
- Invoke screensaver password when leaving a workstation.
- Only authorized employees within your institution should have access to the eZ-Audit system.
- Do not write your password down on paper.
- Passwords should be no less than eight characters and should contain both alpha and numeric characters.
- Avoid creating passwords that can be easily guessed (e.g., names of children, pets, etc.).
- Do not disclose your password to others (e.g., to a coworker in order to share files).

Privacy: THERE IS NO RIGHT OF PRIVACY IN THIS SYSTEM. System personnel may give to law enforcement officials any potential evidence of crime found on Department of Education computer systems. Unauthorized use of this system is a violation of Federal law and can be punished with fines or imprisonment (P.L. 99-474). "Use of this system by any user, authorized or unauthorized, constitutes consent to this monitoring, interception, recording, reading, copying, or capturing and disclosure."

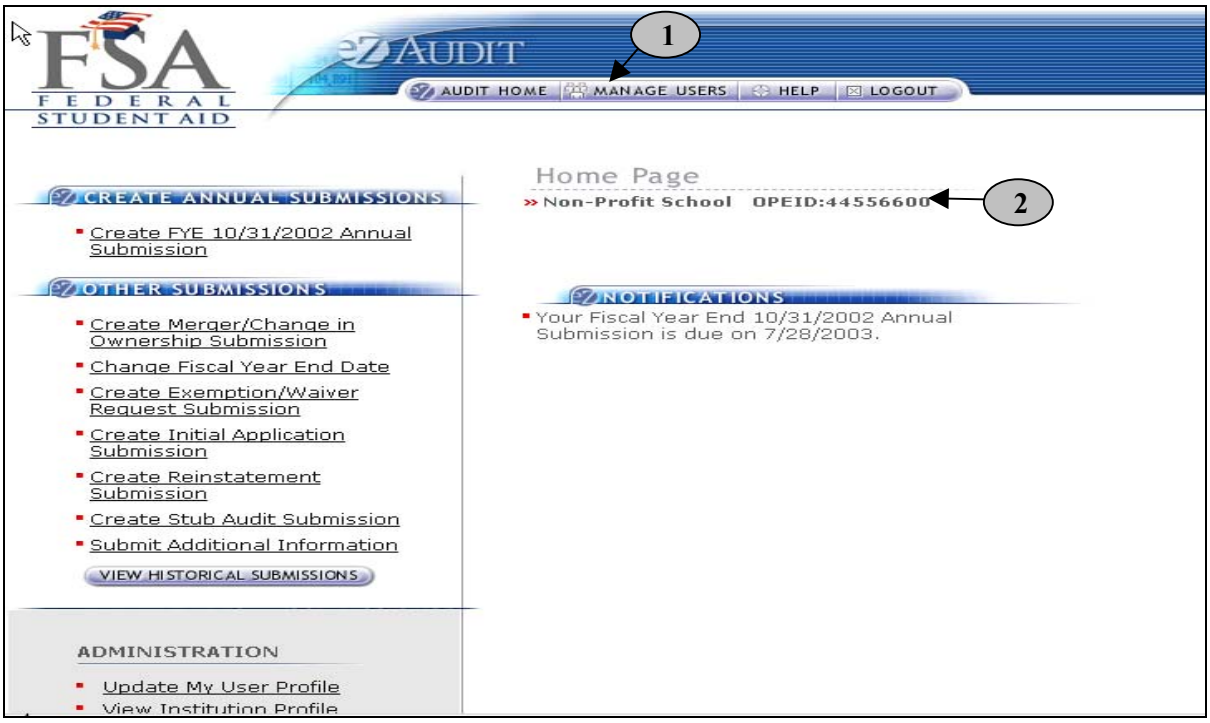
Manage Users

Types of Users and Responsibilities

1. The **eZ-Audit Institution Administrator**, selected by your school, is responsible for:
   - Registering your school with eZ-Audit
   - Providing/managing access to data entry and submission approval personnel, as identified by your school
   - Maintaining security information regarding schools users as required
2. The ***eZ-Audit Data Entry Users***, selected by your school at registration are responsible for:
   - Entering data into the eZ-Audit system
   - Attaching non-editable, pdf files of audited financial statements and compliance audits
3. The ***eZ-Audit Submission Approvers***, selected by your school, are responsible for:
   - Reviewing the submission prior to "submit"
   - Approving the submission via the "submit" action

Institution Administrator Homepage

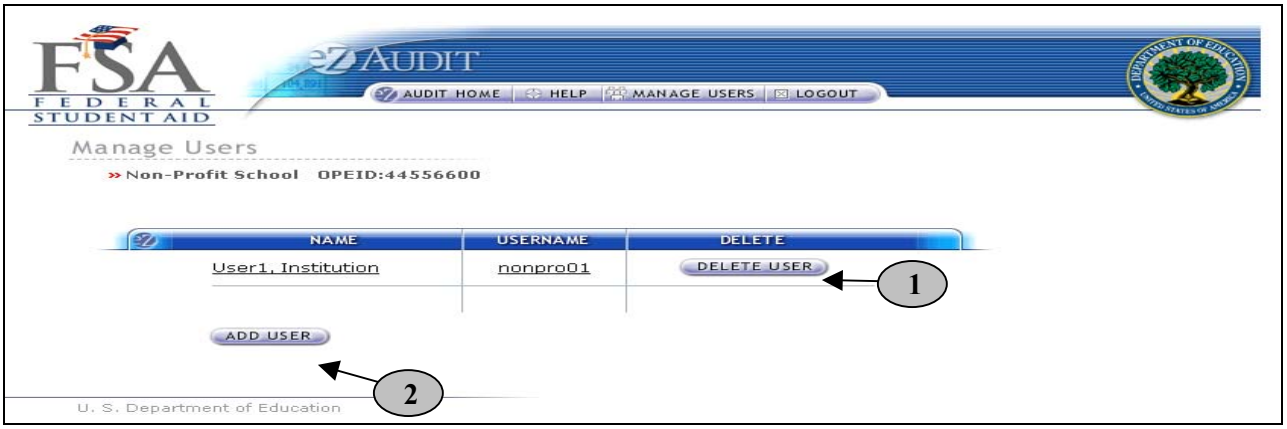
To log into the eZ-Audit system as your institution's administrator, repeat the **LOGIN** step. The screen below should appear once your administrator's username and password has been entered and verified by the system. This screen below is different between persons having administrator or user's rights:



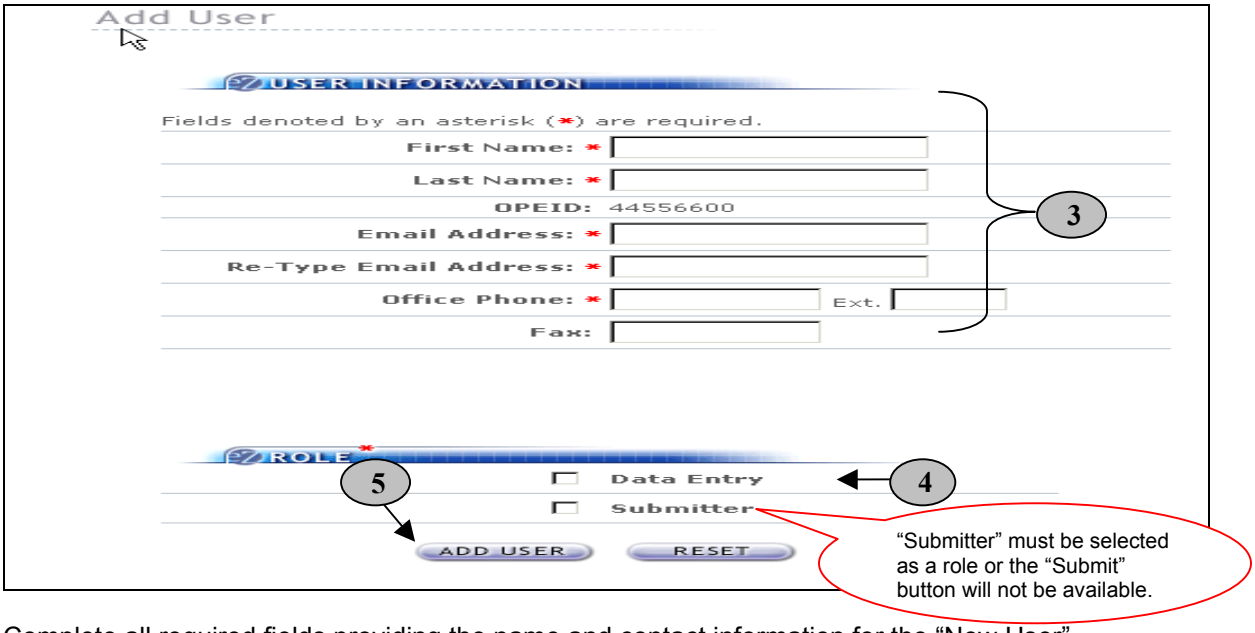
1. The **MANAGE USERS** button should be displayed if you have administrator's rights to this system. Click on it to perform any of the manage users tasks such as adding or deleting a user. The screen on the next page should appear.
2. This should read **the name of your institution and OPEID number**. Confirm that this is correct.

Creating/Deleting Data Entry/Submitter Users

If you clicked on the "**Manage Users**" button, the screen below should appear:



1. Click on the **DELETE USER** button to delete a user from the system.
2. Click on the "**ADD USER**" button to add a user to the system. The screen below should then appear:



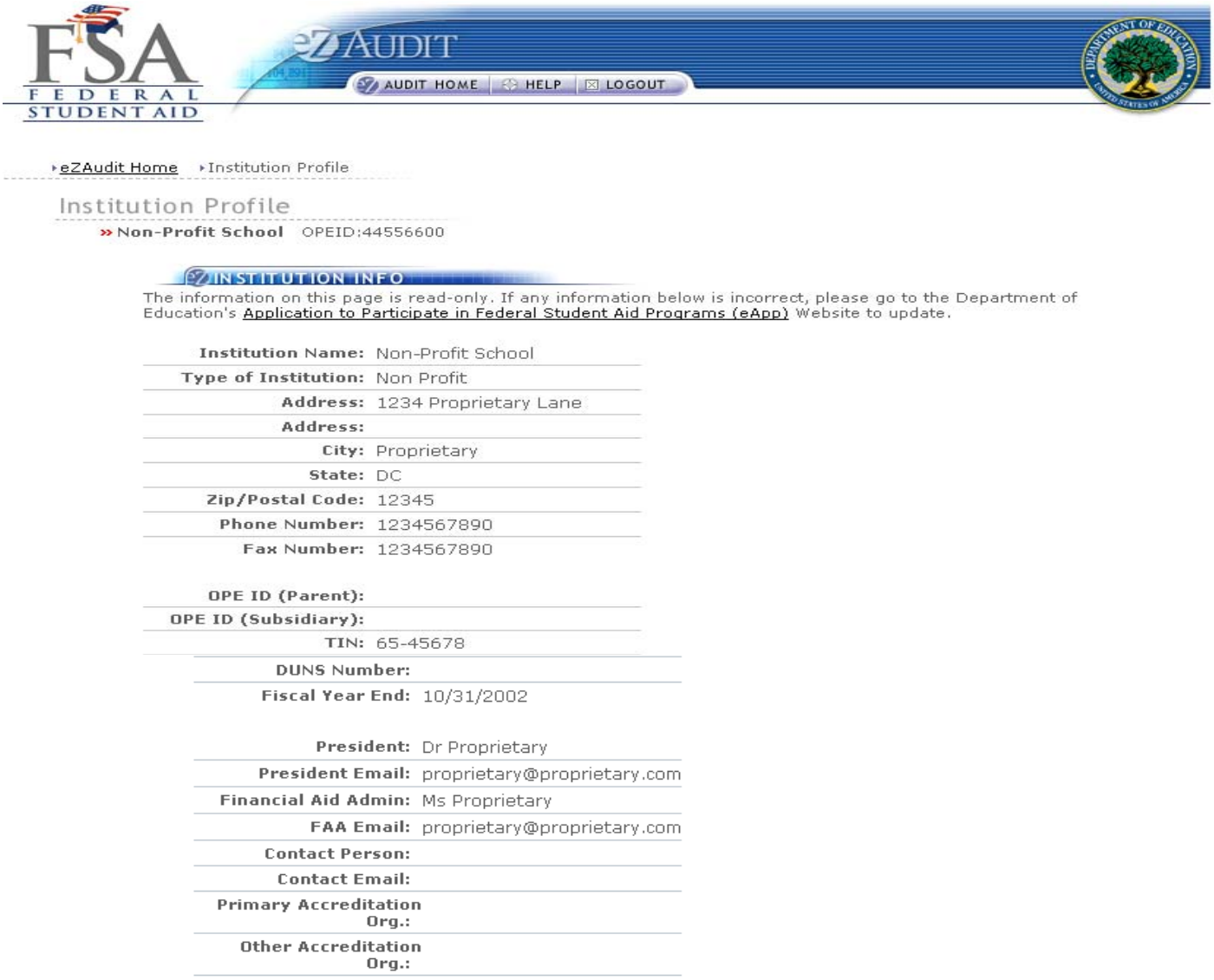
3. Complete all required fields providing the name and contact information for the "New User".
4. Do not forget to specify the New User's role(s) (see "**Manage Users**" for role definition).
5. Remember to click on the "**ADD USER"** button to save all entries. **NOTE**: If you are adding "submitter" or "data entry" as a user role and the user is currently logged in, they must logout and login again for the roles to take effect.

NOTE **One person can have all three-user roles. When the Institution Administrator adds a new user, the user will receive an email with their username and an email with a temporary password.**

Institution Profile Page/Status

Institution Profile

This is a sample of what an institution's profile page should look like. Institutions should confirm that the information is correct.



AUDIT HOME | HELP | LOGOUT

eZAudit Home › Institution Profile

Institution Profile

» Non-Profit School OPEID:44556600

INSTITUTION INFO

The information on this page is read-only. If any information below is incorrect, please go to the Department of Education's Application to Participate in Federal Student Aid Programs (eApp) Website to update.

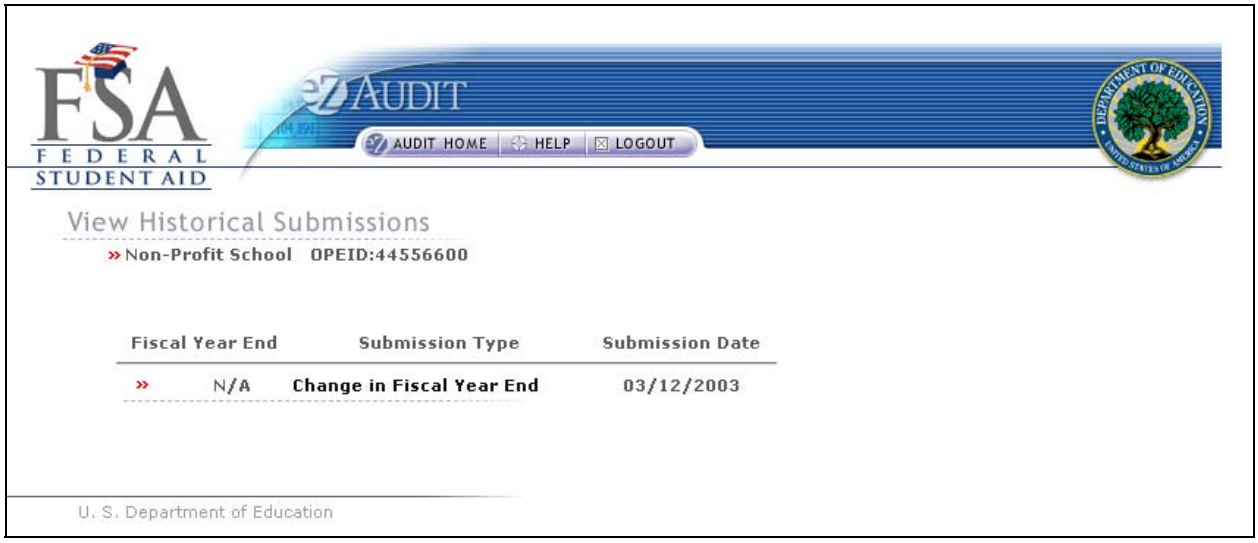
Institution Name:	Non-Profit School
Type of Institution:	Non Profit
Address:	1234 Proprietary Lane
Address:	
City:	Proprietary
State:	DC
Zip/Postal Code:	12345
Phone Number:	1234567890
Fax Number:	1234567890
OPE ID (Parent):	
OPE ID (Subsidiary):	
TIN:	65-45678
DUNS Number:	
Fiscal Year End:	10/31/2002
President:	Dr Proprietary
President Email:	proprietary@proprietary.com
Financial Aid Admin:	Ms Proprietary
FAA Email:	proprietary@proprietary.com
Contact Person:	
Contact Email:	
Primary Accreditation Org.:	
Other Accreditation Org.:	

NOTE

Changes to the Institution's Profile can only be made via the eAPP. This can be accessed at www.eligcert.ed.gov. School group listings are also listed on this page. If there is a discrepancy with the school group listing please contact the eZ-Audit Help Desk at 1-877-263-0780.

Historical Submissions

This page provides a history of the institution's past transactions as available in the eZ-Audit system. You may view prior submissions at anytime. Please note that you will have "read" only access to these historical submissions.



Notifications

At anytime you will be able to view your institution's review status by viewing the notification section of your homepage. This can be reached by repeating the step **LOGIN**. This will bring you to your institution's eZ-Audit homepage and the screen below should appear:

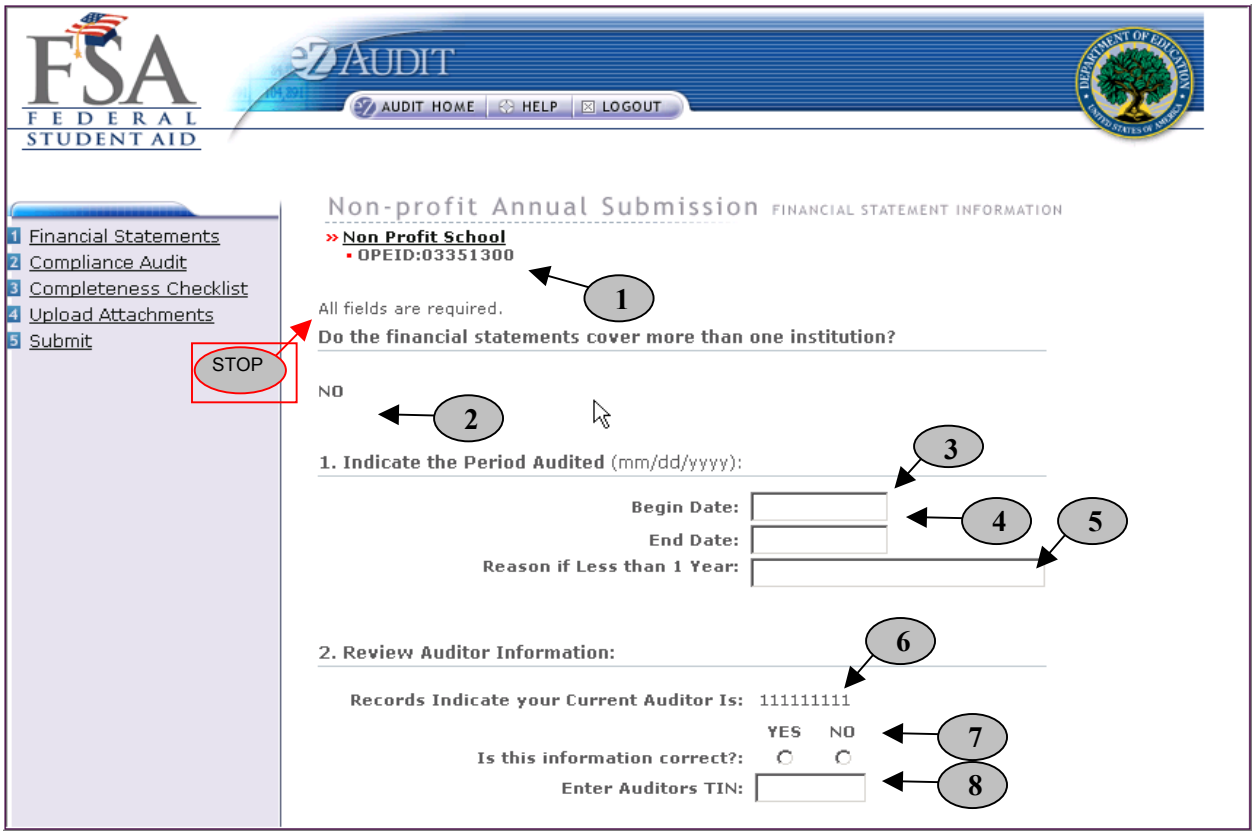
1. This should read the name of your institution and OPEID number. Confirm that this is correct.
2. This is the Notification section. Most recent institution's submission status and other notifications will be displayed. (**Examples: Your Fiscal Year End 10/31/2002 Annual Submission was received on 4/30/2003, FAD sent 5/30/2003, Request for Letter of Credit sent 5/15/2003**)

NOTE **Users should periodically check the Institution Home Page for an up to date status of their submissions.**

Annual Submissions

Financial Statements

To complete your institution's annual submission, complete the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text "Create FYE----Annual Submission", and the screen below should appear with your institution's name:



1. Confirm that the information displayed is correct.
2. If your financial statement does not cover multiple ope ids, **NO** will be displayed. If you're A-133 report covers multiple institutions (Statewide), **YES** will be displayed with the name of the institutions the Department of Education has on file as part of your submission. Please contact the help desk at 1-877-263-0780 if you require additional help or if there are any discrepancies.
3. Begin date is the beginning of the audit period.
4. End date is the end of the audit period.
5. Provide a reason if your audit period is less than a year.
6. This is the auditor information on file with the Department of Education.
7. If the auditor's information is correct, no action is required. If incorrect or new, please update with current information.
8. Please verify current auditor's Tax Identification Number (TIN). Please enter the auditor's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS**.

Not-for-profit Annual Submission– Financial Statements page continues:

3. Are your financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP)?

YES ○ NO ○ ← 9

4. Are your financial statements audited in accordance with Government Auditing Standards?

YES ○ NO ○ ← 10

5. What type of auditor's report was issued on the financial statements?

– Select an Opinion Type – ← 11

6. Is a going concern explanatory paragraph included in the audit report? ← 12

YES ○ NO ○

7. For internal control over financial reporting:

a) were material weakness(es) identified? YES ○ NO ○

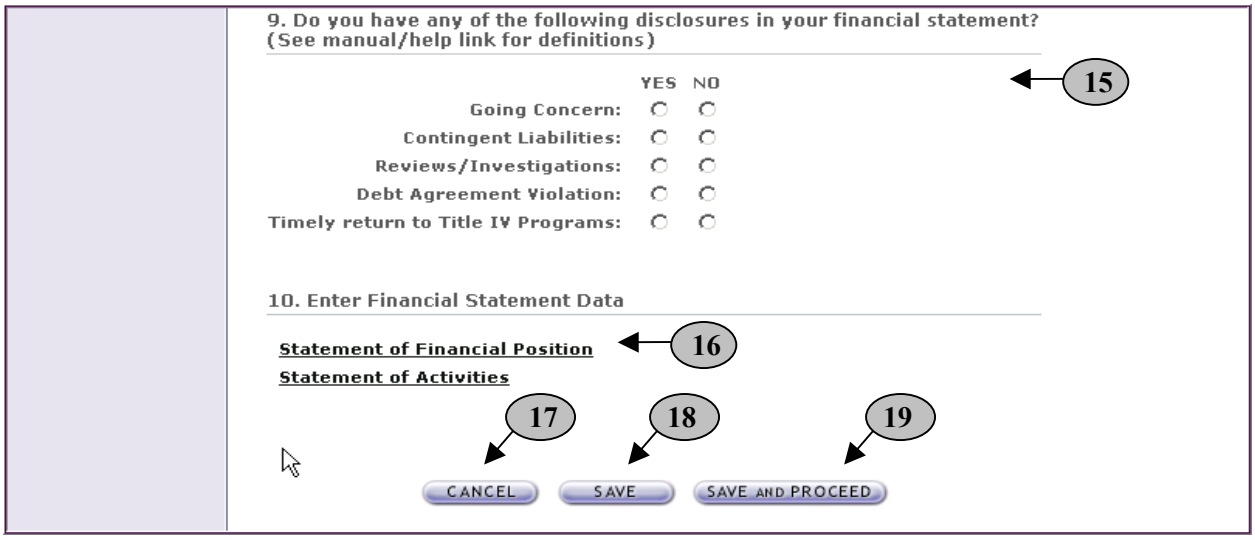
b) were reportable condition(s) identified that are not considered to be material weakness(es)? YES ○ None Reported ○ ← 13

8. Were any instance(s) of noncompliance material to the financial statements noted?

YES ○ NO ← 14

9. Are your financial statements prepared in accordance with GAAP? Indicate Yes or No.
10. Are your financial statements audited in accordance with Government Auditing Standards? Indicate Yes or No.
11. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.
12. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection Form SF-FAC (3-20-2001).
13. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.
14. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.

Not-for-profit Annual Submission– Financial Statements page continues:



15. If your financial statements contain any of the disclosures listed, please select all that applies as **YES** or **NO** for all disclosures that do not apply.

    1) **Going Concern** > Check **Yes** if the footnote disclosures indicate that there is substantial doubt about an entity's ability to continue as a going concern for a reasonable period of time, not to exceed one year.

    2) **Contingent Liabilities** > Check **Yes** if your institution has reported, usually in notes, material contingent liabilities that exist in regard to the financial statements.

    3) **Debt Agreement Violation** > Check **Yes** if the Auditor has disclosed, usually in notes, it has violated certain restrictions covenants and agreements demanded by lenders.

    4) **Reviews/Investigations** > Check **Yes**, if your institution has undergone a review/investigation by a Federal, State, Local Governmental entity or other Regulatory body during the past 12 months and disclosed as part of the institution's audited financial statements. Do not include routine accreditation or Title IV recertification reviews.

    5) **Timely Return to Title IV Programs** > Check **Yes** if your institution has disclosed in the notes to the financial statements it has been cited for failing to return Title IV funds in a timely manner.

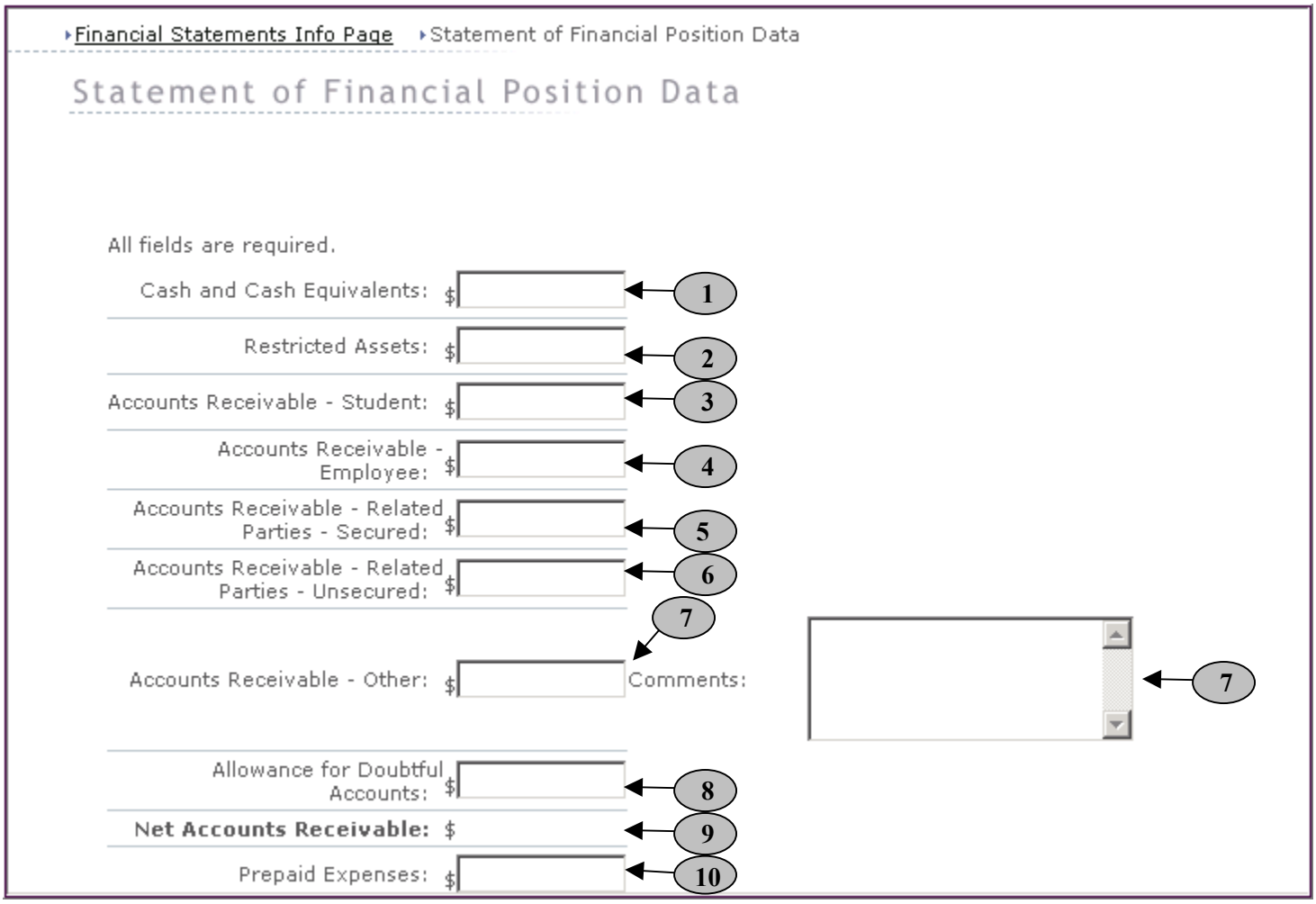
16. Under this section, please click on each of the types of statements and complete the fields requested. Click Statement of Financial Position or click Statement of Activities.
17. **IMPORTANT WARNING**: Click the **CANCEL** button to make changes/deletes all entries since the last time you saved your work.
18. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
19. Click the **SAVE and PROCEED** button to go to the Compliance Audit Information page. This is the next stage in the submission process.

Statement of Financial Position

If you clicked on the underlined text "Statement of Financial Position" on the Financial Statements page, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text " Financial Statements", and then click on the underlined text "Statement of Financial Position" on the lower part of the page. The screen below should appear:

Entering Statement of Financial Position:

- **All data entered on this page should come directly from the Statement of Financial Position that will be attached with your submission.**
- **Please enter whole amounts including zeros (Example 999999999)**
- **To enter negative amounts use "-" (Example –100000)**



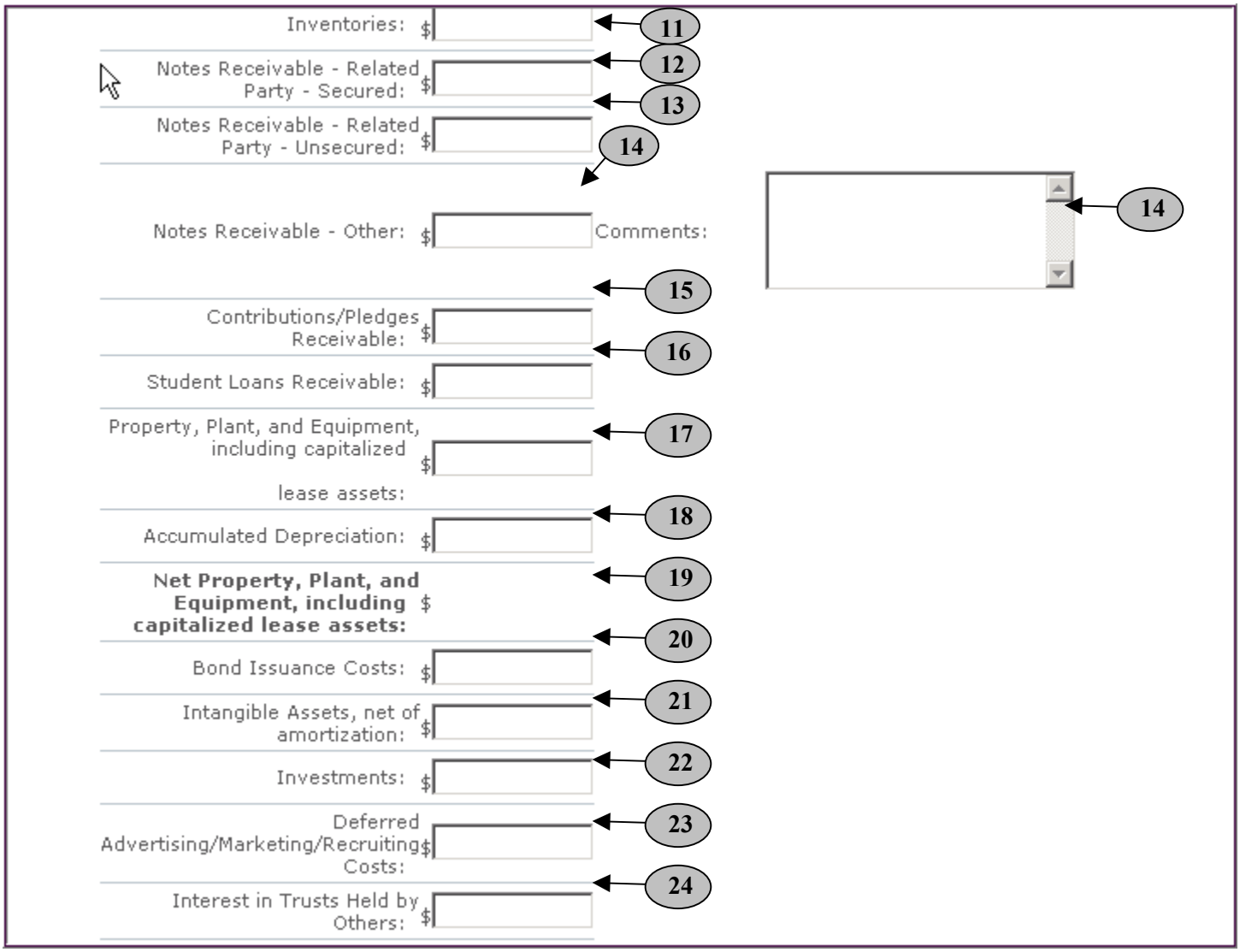
1. **Cash and Cash Equivalents** – Cash balances held to meet payments arising in the ordinary course of operations. Cash & Cash Equivalents consist of, in addition to currency on hand and deposits held by

financial institutions that can be added to or withdrawn without limitations, such as demand deposits, Short Term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of change in value.

2. **Restricted Assets** – Cash, cash equivalents or other asset whose use has been restricted or limited. The limitation may be imposed by creditors and other outside parties (such as limitations on cash held by financial institutions to meet compensating balances requirements, cash and cash equivalents held as clients, and others under agency agreements, donors who place permanent or temporary restrictions on their cash contributions, governing boards, etc.
3. **Accounts Receivable-Student** - All amounts due from students on account
4. **Accounts Receivable-Employee** – All amounts due from employee borrowings from the institution or employee advances.
5. **Accounts Receivable-Related Parties Secured** - All amounts due from related parties [affiliates] that are collateralized and subject to a security agreement.
6. **Accounts Receivable–Related Parties Unsecured** - All amounts due from related parties [affiliates] on account that are not collateralized or subject to a security agreement.
7. **Accounts Receivable–Other** – All amounts on account not included in line items 2 thru 7 above. Please use the text box to describe other accounts receivable as necessary.
8. **Allowance for Doubtful Accounts** – The amount of an allowance recorded to recognize the value of uncollectible accounts.
9. **Net Accounts Receivable** – Net accounts receivable equals gross accounts receivable less the allowance for doubtful accounts [line items 3 thru 7 minus 8]. This field is automatically calculated by the eZ-Audit system.
10. **Prepaid Expenses** – Expenses that result from a cash outlay in a prior period; and, has not yet been consumed.

Statement of Financial Position continues on the next page.

Statement of Financial Position continues.

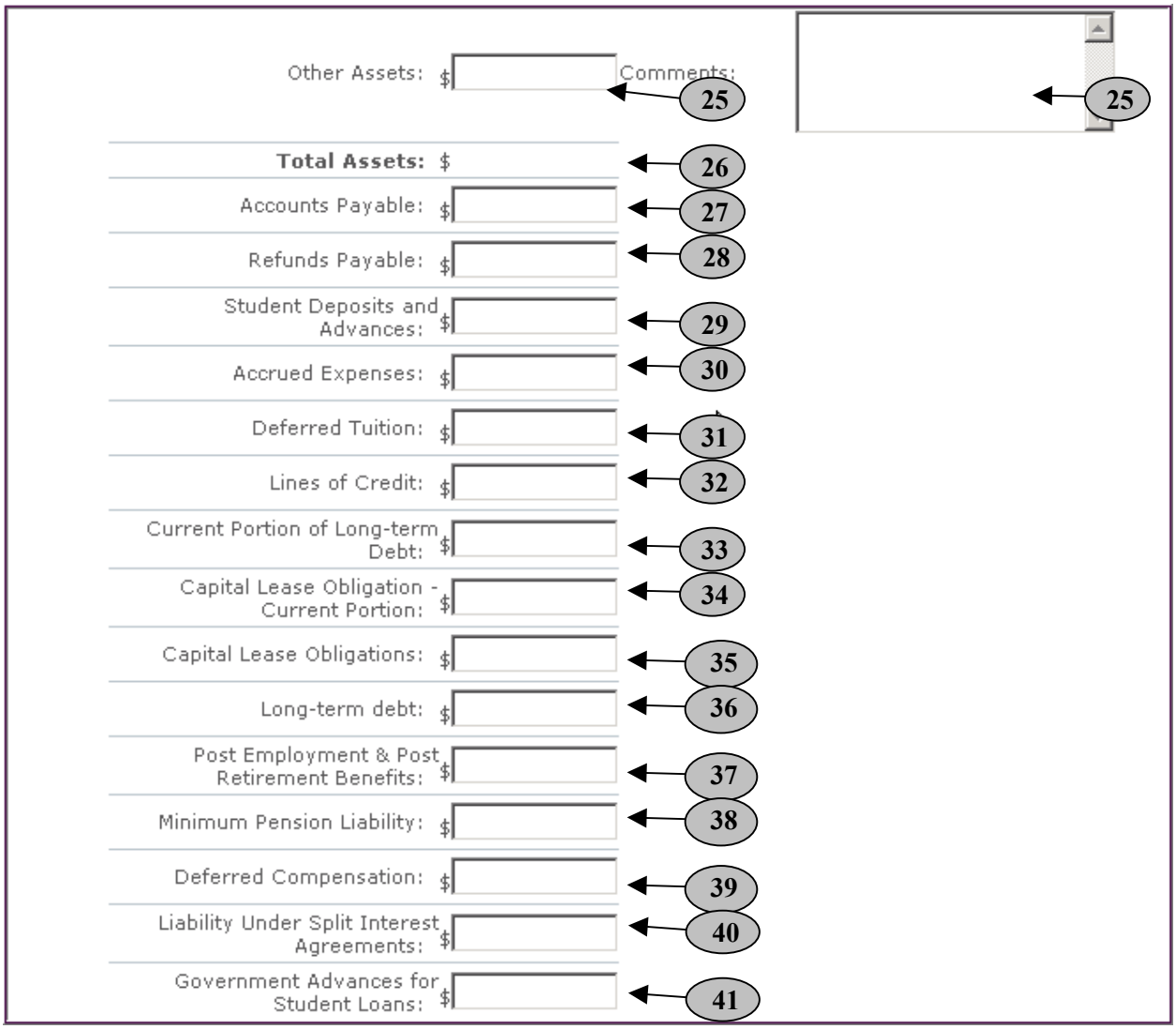


11. **Inventories** – The cost of goods purchased for resale in the normal course of business.
12. **Notes Receivable-Related Parties Secured** – All amounts due from related parties [affiliates] on account in the form of promissory notes that are collateralized or subject to security agreement.
13. **Notes Receivable-Related Parties Unsecured** – All amounts due from related parties [affiliates] on account in the form of promissory notes that are not collateralized or subject to a security agreement.
14. **Notes Receivable Other** – All amounts on account in the form of promissory notes not included in line items 11 and 12 above. Please use text box provided to describe other notes receivables as necessary.
15. **Contributions/Pledges Receivable** – All amounts receivable from contributors and or donors (promises to give), net allowance for doubtful contributions and discounting.
16. **Student Loans Receivables** – Student loans receivable managed by the institution. This would typically be items such as Perkins and other similar loans administered by the institution.

17. **Property, Plant and Equipment** – Property, Plan and Equipment used in operations, including leases and construction in progress.
18. **Accumulated Depreciation** – Cumulative total of all depreciation expense incurred on property, plant and equipment including amortization of capital leases.
19. **Net Property, Plant and Equipment** – Represents item 16 minus item 17. This will be automatically calculated by the eZ-Audit system.
20. **Bond Issuance Costs** – Costs of issuing bonds including documents preparation, origination, placement fees, etc.
21. **Intangible Assets** – All intangibles including parents franchises, copyrights, trademarks, brand names, covenants not to compete, good will accreditation costs, program development costs, etc.
22. **Investments** – Debt and equity securities, real property, land and other long-term investments.
23. **Deferred Advertising/Marketing/Recruiting Costs** – Capitalized direct-response costs arising in the ordinary course of operations whose primary purpose is to elicit sales to customers who could not be shown to have responded specifically to the advertising, and that result in probable future economic benefits.
24. **Interest in Trusts Held by Others** – Trust assets or other arrangements under which a not-for-profit organization receive benefits that are shared with other beneficiaries. The arrangements are commonly known as split-interests agreements.

Statement of Financial Position continues on the next page.

Statement of Financial Position Continues:

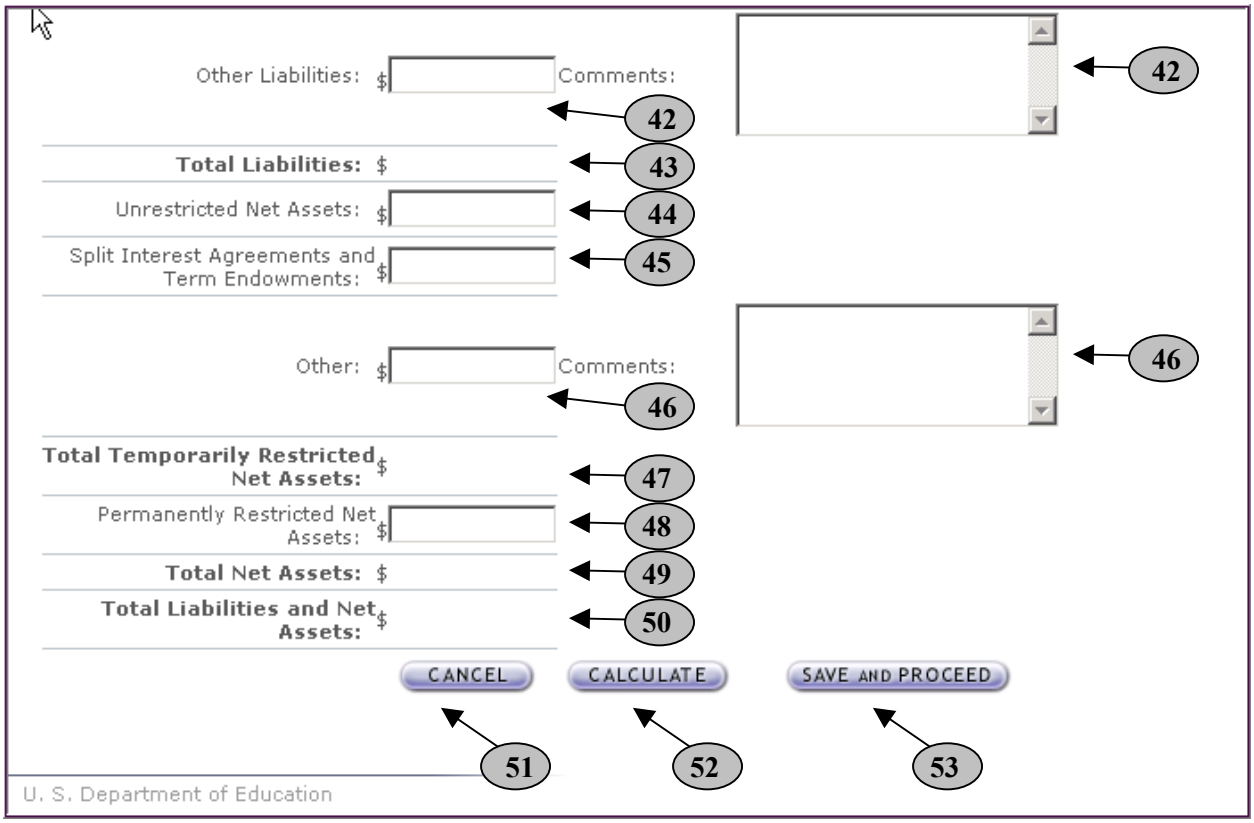


25. **Other Assets** – All assets not included in line items 1 thru 24 above. The text box to the right must be used to describe unique items included in the total or other items, which represent amounts greater than 5% of total assets.
26. **Total Assets** – Sum of all assets included in line items 1 thru 25 above. This will be automatically calculated by the eZ-Audit system.
27. **Accounts Payable** – All amounts owed to suppliers or providers of services from normal operations.
28. **Refunds Payable** – All amounts owed to students and/or financial partners subject to Title IV programs.
29. **Student Deposits and Advances –** all amounts owed to students from deposits and advance payments.
30. **Accrued Expenses –** Current liabilities that result from the consumption of an asset or service during the fiscal year prior to payment.

31. **Deferred Tuition –** Receipts on tuition not recognized as revenue and deferred based upon the institution's revenue recognition policy.
32. **Lines of Credit –** Amounts owed on lines of credit with banks.
33. **Current Portion of Long**-Term Debt – The portion of long-term debt that is expected to mature within the next fiscal year.
34. **Capital Lease Obligations-Current Portion** – The portion of the capital lease obligation that is expected to mature within the next fiscal year.
35. **Capital Lease Obligations** – Net present value of minimum lease payments not maturing during the next fiscal year.
36. **Long-Term Debt** – All formal long-term debt instruments in the form of promissory notes, mortgages, bonds and other debt instruments, exclusive portion maturing within the next fiscal year.
37. **Post Employment and Post Retirement Benefits** – All amounts owed on plans that pay employees or their beneficiaries for post employment or post retirement benefits other than pensions.
38. **Minimum Pension Liability** – Liability owed for a pension plan established by the institution (employer) whereby the employer provides benefits to employees after they retire for services provided.
39. **Deferred Compensation** – All amounts accrued under deferred compensation arrangements.
40. **Liability Under Split Interest Arrangements** – Obligations arising under the terms of split-interest agreement whereby the institution has a financial liability to the donor or other beneficiary. Generally, these agreements fall in to five types, (charitable lead trusts, perpetual trusts held by third parties, charitable remainder trusts, charitable gift annuities, and pooled life income funds). In certain instances, these liabilities may be based upon actuarial computation.
41. **Government Advances for Student Loans** – Funds owed to governmental entities for advances received and managed by the institution on behalf of its students.

Statement of Financial Position continues on the next page.

Statement of Financial Position Continues:



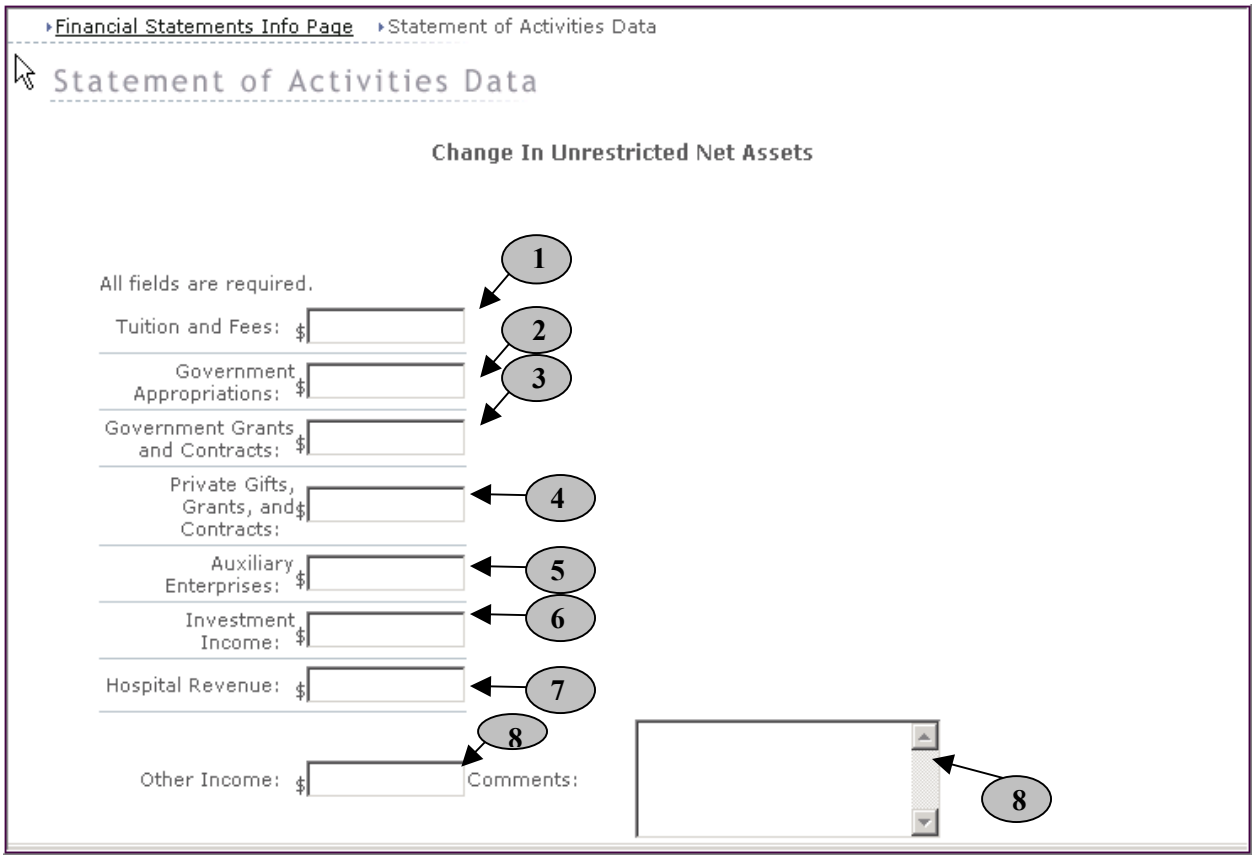
42. **Other Liabilities** - All liabilities not included in line items 27 thru 40 above. The text box to the right must be used to describe unique items included in the total or other items, which represent amounts greater than 5% total liabilities.
43. **Total Liabilities** - Sum of all liabilities included in line items 27 thru 42 above. This will be automatically calculated by the eZ-Audit system.
44. **Unrestricted Net Assets** - Net assets of the institution not subject to donor's restrictions as to time and/or purpose.
45. **Split Interest Agreements and Term Endowments** – Components of temporarily restricted assets that arise from transactions with owners via split interest agreements.
46. **Other** – All temporarily restricted net assets not included in line item 45 above.
47. **Total Temporarily Restricted Net Assets** – Total net assets of the institution temporarily subject to donor's restrictions as to time or purpose [included in line items 45 thru 46 above]. This will be automatically calculated by the eZ-Audit system.
48. **Permanently Restricted Net Assets** – Net assets of the institution permanently subject to donor's restrictions as to time and purpose.
49. **Total Net Assets** – Sum totals of all categories of net assets [sum of line items 44, 47 and 48 above]. This will automatically be calculated by the eZ-Audit system.
50. **Total Liabilities and Net Assets** – Sum of Total Liabilities and Total Net Assets [line item 43 plus line item 49]. This will automatically be calculated by the eZ-Audit system. **Note**: The system will require item 50 to equal item 26.

51. **IMPORTANT WARNING**: Click the **CANCEL** button will make changes/delete all entries since the last time you saved your work.
52. Click the **CALCULATE** button to have eZ-Audit conduct calculations.
53. Click the **SAVE and PROCEED** button to capture all entries and to go to the Statement of Activities page, to complete the next step in your submission process.

End of Statement of Financial Position. Continue to the next page for the Statement of Activities.

Statement of Activities

If you clicked on the underlined text "Statement of Activities" from the Financial Statements page, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text " Financial Statements", and then click on the underlined text "Statement of Activities" on the lower part of the page. The screen below should appear:



Entering Statement of Activities Data:

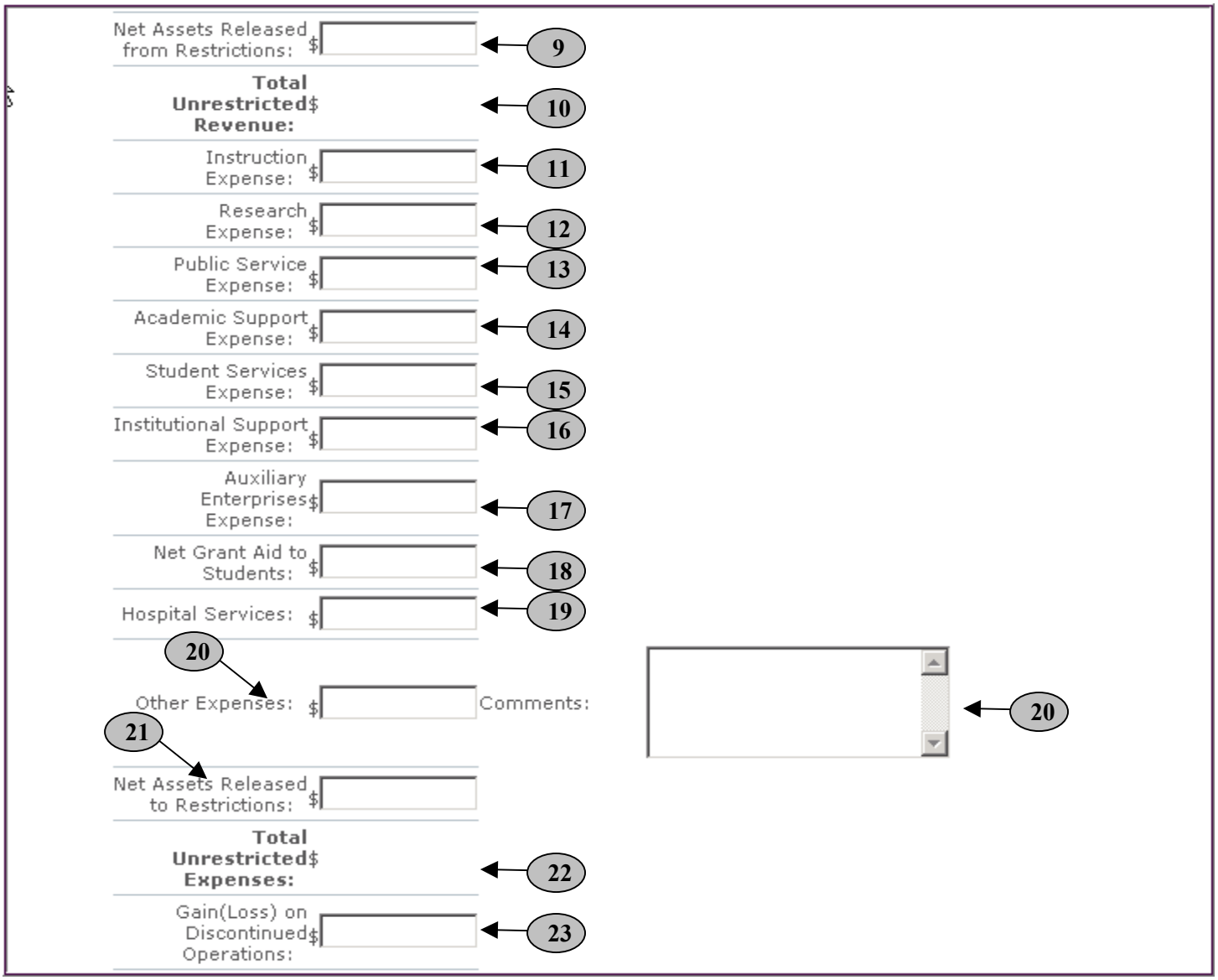
- **All data entered on this page should come directly from statement of activities that will be attached with your submission.**
- **Please enter whole amounts including zeros (Example 999999999)**
- **To enter negative amounts use "-" (Example –100000)**

1. **Tuition and Fees** – Income received from students duly enrolled in the institution, net of internal scholarships.
2. **Government Appropriations** – All amounts received from the federal, state, or local government through a direct appropriation, except grants and contracts. An example of a federal appropriation is a federal land-grant appropriation.
3. **Government Grants and Contracts** – All revenues from government agencies that are for specific undertakings such as research projects, training projects, and similar activities, including contributions from government agencies.

4. **Private Gifts, Grants and Contracts** – Enter revenues from private (non-governmental) entities including revenue from research for training projects and similar activities and all contributions and gifts.
5. **Auxiliary Enterprises** - Income received from supporting or supplementary activities [e.g. dormitories, food service, book store].
6. **Investment Income** – Enter all investment income (i.e., interest, dividends, rents and royalties), gains and losses (realized and unrealized) from holding investments (regardless of the nature of the investment), student loan interest, and amounts distributed from irrevocable trusts held by others (collectively referred to as "investment return").
7. **Hospital Revenue** – Enter the revenues and gains of hospitals operated as a component of a reporting institution of higher education. Note that revenues directly associated with educational programs offered should be reported in the same category as the remainder of the university. This is common with large academic medical centers.
8. **Other Income** – All income elements not included in line items 1 thru 7 above [including all other increases in unrestricted net assets. Institutions must use the text box to the right to describe any significant individual item greater than 5% of total revenue.

Statement of Activities continues on the next page.

Statement of Activities Continues:

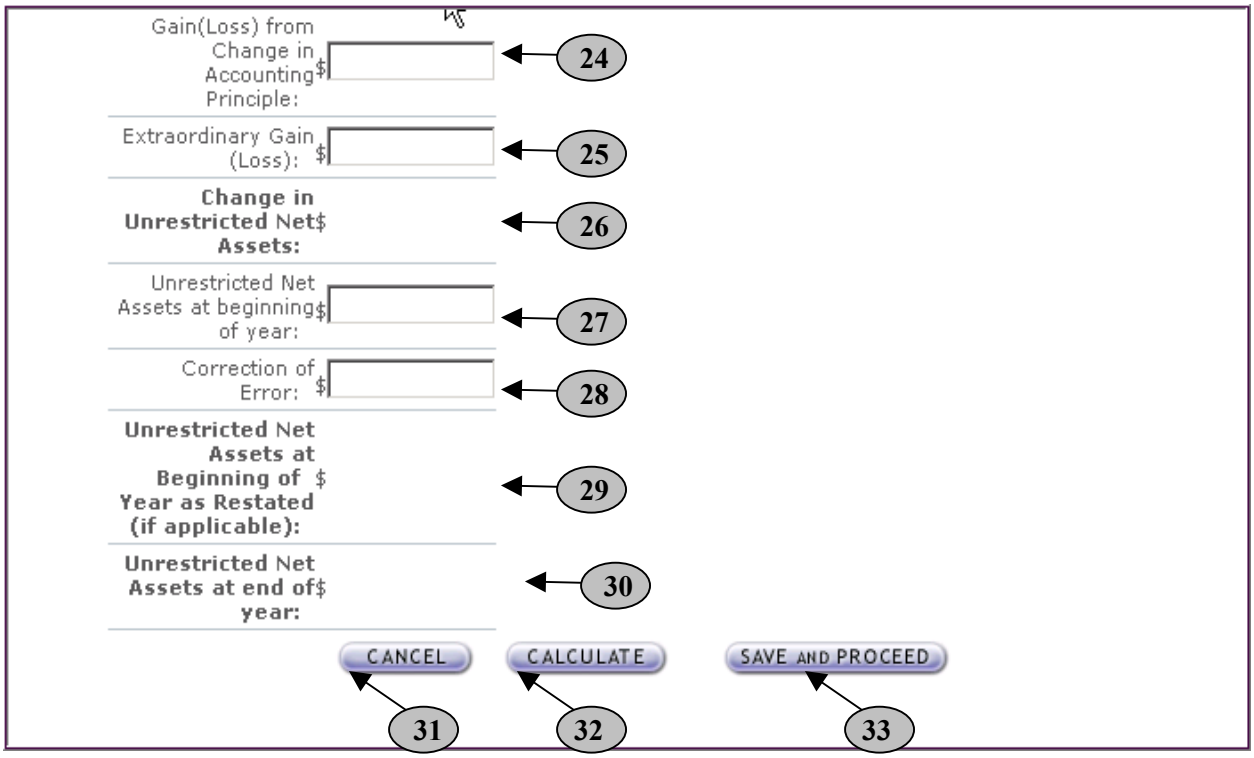


9. **Net Assets Released from Restriction** – Value of all assets released to unrestricted net assets due to the restriction being satisfied.
10. **Total Unrestricted Revenue** – Sum total of elements of income [line items 1 thru 9 above]. This will be automatically calculated by the eZ-Audit system.
11. **Instruction Expense** – Enter all instruction expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. The instruction category includes general academic instruction, occupational and vocational instruction, special session instruction, community educations, preparatory and adult basic education, remedial and tutorial instruction conducted by the teaching faculty for the

institution's students. Include expenses for both credit and non-credit activities. Exclude expenses for academic administration if the primary function is administration (e.g., academic deans). Such expenses should be included in Academic Support.

12. **Research Expense** – Enter all expenses for activities specifically organized to produce research outcomes and either commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual project research. Do not report non-research sponsored programs (e.g., training programs) in this category. They are generally reported with instruction.
13. **Public Service** – Enter all expenses specifically for public service and for activities established primarily to provide non-instructional services beneficial to groups external to the institution. Examples are seminars and projects provided to the particular sectors of the community. Include expenses for community services, cooperative extension services, and public broadcasting services.
14. **Academic Support** – Enter expenses for support services that are an integral part of the institution's primary mission of instruction, research, or public service and that are not charged directly to these primary programs. Include expenses for libraries, museums, galleries, audio/visual services, academic development, academic computing support, course and curriculum development, and academic administration. Include expenses for medical, veterinary and dental clinics, if their primary purpose is to support the instructional program and they are not part of a hospital.
15. **Student Services** – Enter expenses for admissions, registrar activities and activities whose primary purpose is to contribute to student's emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, student records, athletics, and student health services, except when operated as a self-supporting auxiliary enterprise.
16. **Institutional Support** – Enter all expenses for the day-to-day operational support of the institution. Include expenses for general administrative services, executive direction and planning, legal and fiscal operations, administrative computing support, and public relations/development.
17. **Auxiliary Enterprises** – Enter expenses of essentially self-reporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-reporting), college unions, college stores, faculty and staff parking, and faculty housing.
18. **Net Grant Aid to Students (net of tuition and fee allowances and agency transactions)** – Enter on this line ONLY student grants recognized as expenses in your general purpose financial statements. Note that tuition discounts should be reported net of tuition and fees revenues.
19. **Hospital Services** – Enter all expenses associated with the operation of a hospital reported as a component of an institution of higher education. Include nursing expenses, other professional services, administrative services, fiscal services, and charges for operation and maintenance of plant. Note that expenses directly associated with education programs offered should be reported in the same category as the remainder of the university. This is common with large academic medical centers.
20. **Other Expenses** – All expenses not included in line items 11 thru 19. Institutions must use the comment box to the right to describe any significant individual item included here greater than 5% of total expenses.
21. **Net Assets Release to Restrictions** – Value of unrestricted net assets released to restricted [temporarily or permanently] net assets.
22. **Total Unrestricted Expenses** – Total of all expenses shown above [line items 11 thru 21]. This will be automatically calculated by the eZ-Audit system.
23. **Gain (Loss) on Discontinued Operations** – Gain (loss) on discontinued operations recorded during the year.

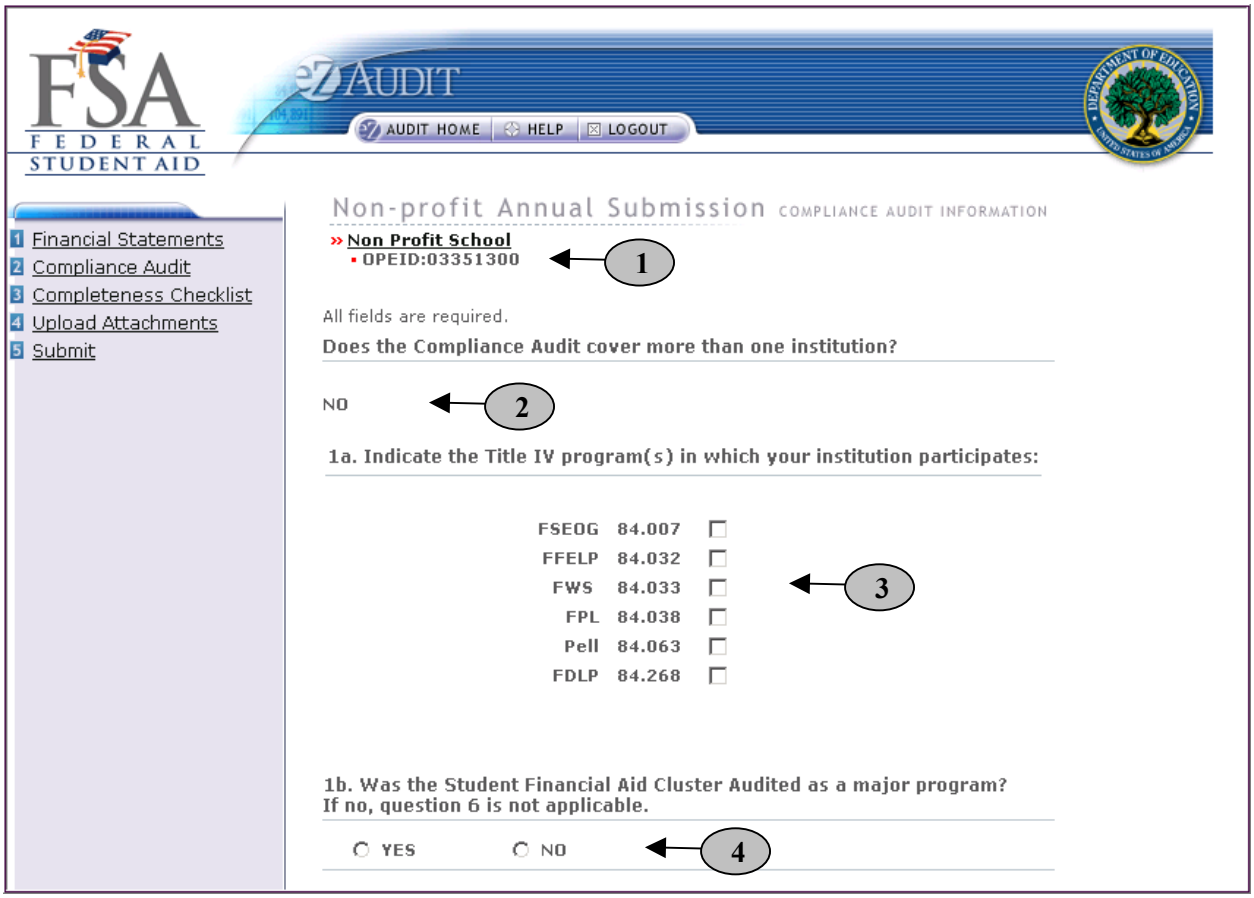
Statement of Activities Continues:



24. **Gain (Loss) from Change in Accounting Principle** – Gain (loss) from change in accounting principle recorded during the year.
25. **Extraordinary Gain (Loss)** – Extraordinary gain (loss) recognized during the year.
26. **Change in Unrestricted Net Assets** - Net of all increases [line items 10 minus line item 22 and plus or minus lines 23 thru 25 above]. This will be automatically calculated by the eZ-Audit system.
27. **Unrestricted Net Assets at Beginning of Year** – The balance of unrestricted net assets at the beginning of the fiscal year.
28. **Correction of Error** – Net adjustment from correction of error in prior year financial statements.
29. **Unrestricted Net Assets at Beginning of year as Restated (if applicable)** – The balance of unrestricted net assets at the beginning of the fiscal year. This field will be automatically calculated as the net of lines 27 and 28
30. **Unrestricted Net Assets at the End of Year** – The balance of unrestricted net assets at the end of the fiscal year [line item 26 plus 29] This will be automatically calculated by the eZ-Audit system..
31. **IMPORTANT WARNING**: Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
32. Click the **CALCULATE** button for eZ-Audit to conduct all calculations.
33. Click the **SAVE and PROCEED** button to save all entries and then take you back to the Financial Statements page.

Compliance Audit Information

If you successfully entered or saved the information inputted on the Financial Statements page by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text " Create FYE----Annual Submission", and then click on the underlined text "Compliance Audit Info". The screen below should appear:



1. Confirm the information displayed is correct.
2. If your compliance audit does not cover multiple OPEIDs, **NO** will be displayed. If your A-133 report covers multiple OPEIDs, **YES** will be displayed with the name of the institutions the Department of Education has on file as part of your submission. Please contact the help desk at 1-877-263-0780 if you require additional help or if there are any discrepancies.
3. Please indicate the Title IV Programs in which your institution participates as indicated in the institution's Program Participation Agreement.
4. Indicate whether the Student Financial Aid Cluster was audited as a major program in the A-133 audit. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report. **Note**: If the answer to this question is **NO**, do not answer question 6.

Compliance Audit Information Continues:

2. Indicate the Period Audited (mm/dd/yyyy):

Begin Date: 5

End Date: 6

Reason if Less than 1 Year: 7

3. Review Auditor Information:

Records Indicate your Current Auditor Is: 111111111 8

	YES	NO
Is this information correct?:	○	○

9

Enter Auditors TIN: 10

4. Does the A-133 audit submission contain any findings related to the FSA Title IV programs?

○ YES ○ NO 11

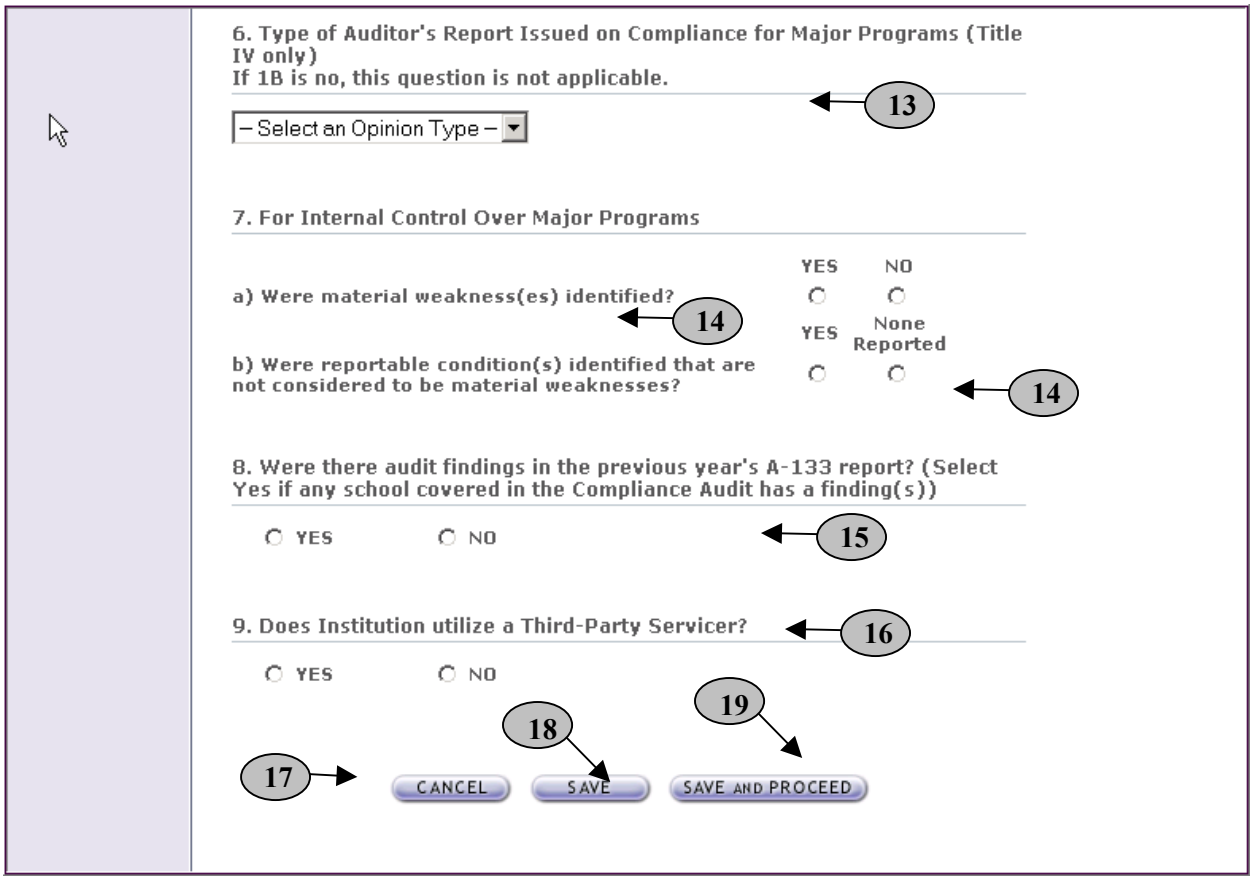
5. Does the attached A-133 audit report indicate that this audit was conducted in accordance with:

	YES	NO
Government Auditing Standards:	○	○
OMB Circular A-133:	○	○

12

5. Begin date is the beginning of the audit period.
6. End date is the end of the audit period.
7. Provide a reason if your audit period is less than a year.
8. This is the auditor on file with the Department of Education.
9. If the auditor's information is correct, no action is required. If incorrect or this is a new auditor, please select **NO**, and update with current information.
10. This field should be pre-populated. Please enter the auditor's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS.**
11. If your compliance audit report does not contain any findings related to the FSA Title IV programs, click **NO** and no action is required.
12. Does the attached A-133 audit report indicate that this audit was conducted in accordance with: **Government Auditing Standards** > Check **YES** if your compliance audit report states that the audit was conducted with Government Auditing Standards (GAS); **OMB Standards** > Check **YES** if yes to; **OMB Standards** > Check **YES** if your compliance audit report was conducted in accordance with OMB A-133 Standards.

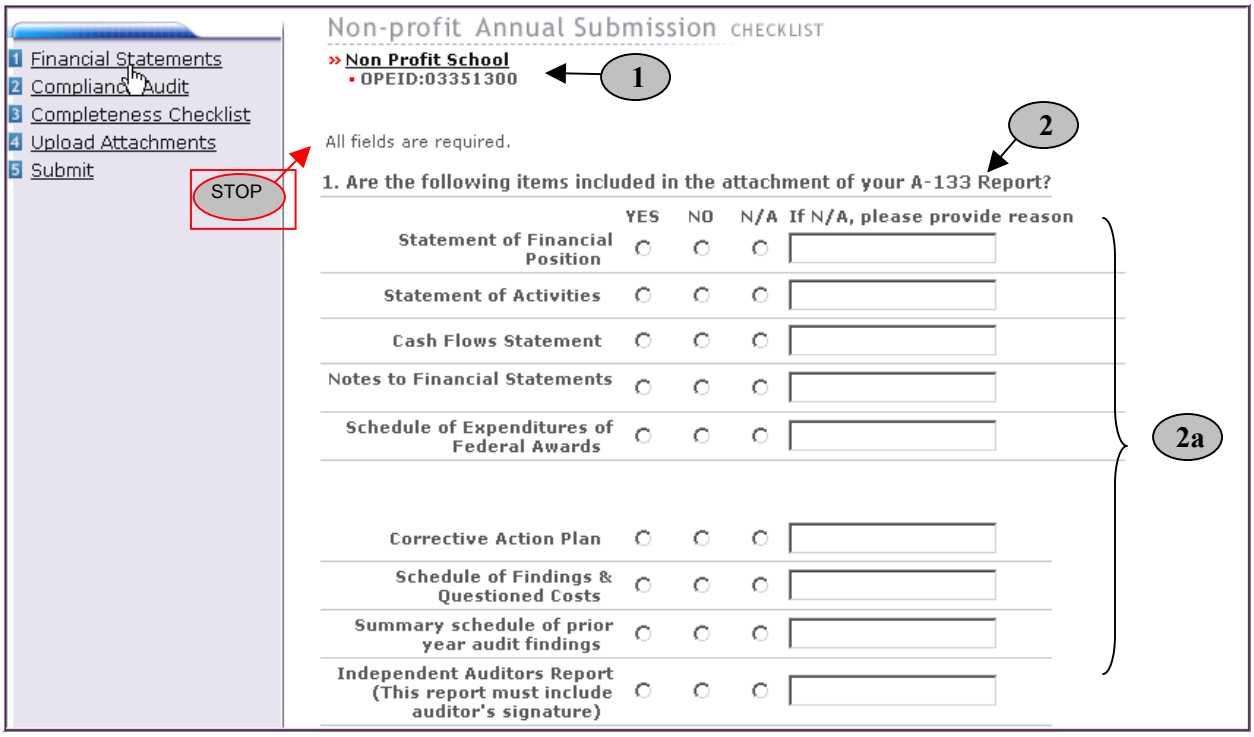
Compliance Audit Information Continues:



13. Refer to Section I - Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report. **Note:** Only indicate the opinion type for Title IV programs if the SFA cluster was audited as a **major** program.
14. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned costs of the annual A-133 report.
15. Refer to Schedule of Prior Audit Findings and Corrective Action Plan as required by OMB Circular A-133 (sections 315 (b & c)). If there were prior year findings, there should be a resolution of prior year findings indicated in the schedule.
16. Choose YES, if your institution utilizes a third-party servicer.
17. **IMPORTANT WARNING**: Click the **CANCEL** button to erase/delete all entries sine the last time you saved your work.
18. Click the **SAVE** button to ensure all entries are successfully stored by the system for this page.
19. Click the **SAVE and PROCEED** button to go to the **Public Annual Submission-Completeness Checklist page.** This is the next stage in the submission process.

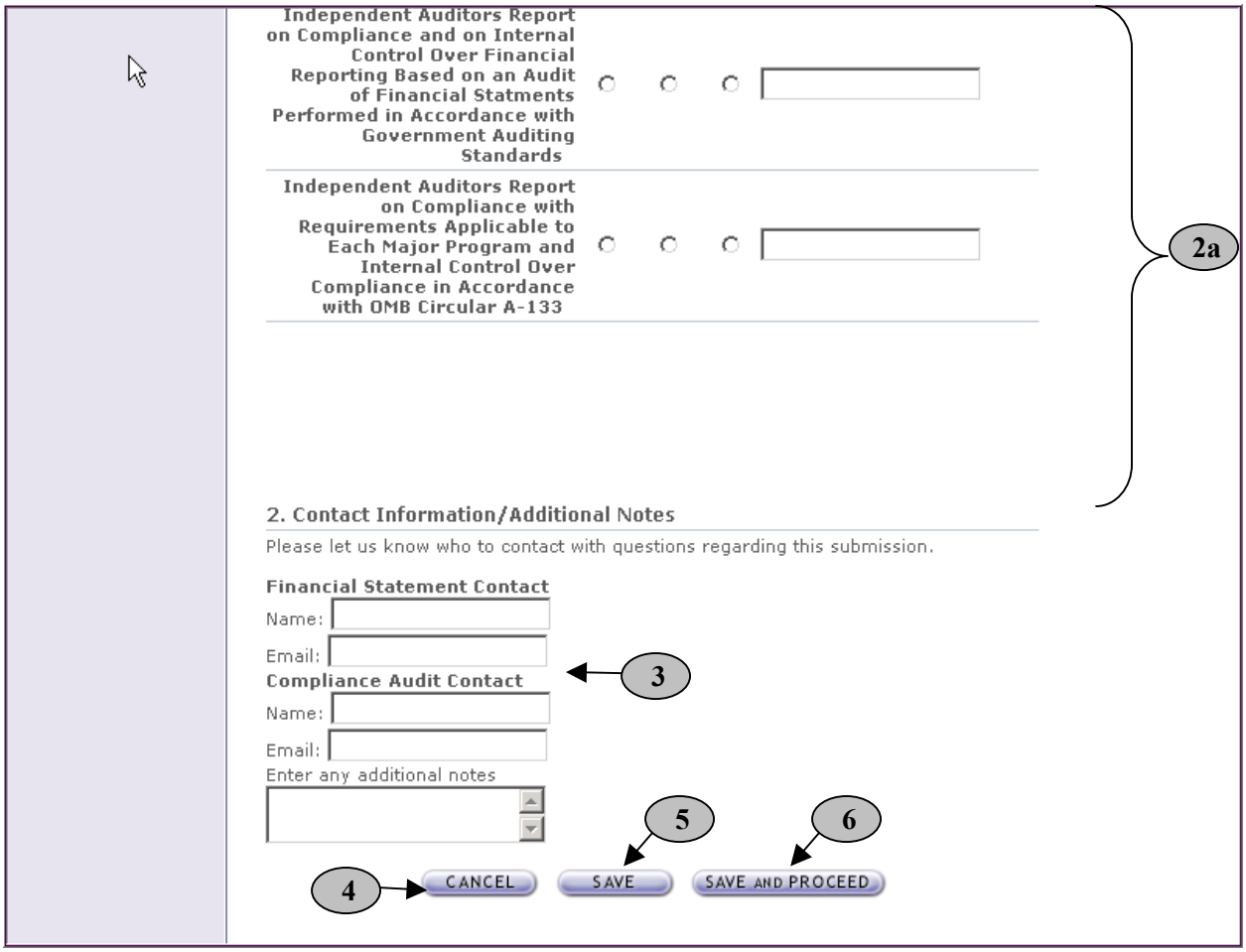
Completeness Checklist

If you successfully entered or saved the information inputted on the Compliance Audit Information page by clicking on the **SAVE AND PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text "Create FYE---- Annual Submission", and then click on the underlined text "Completeness Checklist ". The screen below should appear:



1. Confirm that the information displayed is correct.
2. Check **YES** for all documents included in your A-133 audit report attachment and **NO** if not attached.
   a. Provide reasons for each deemed not applicable ("N/A").

Completeness Checklist Continues:



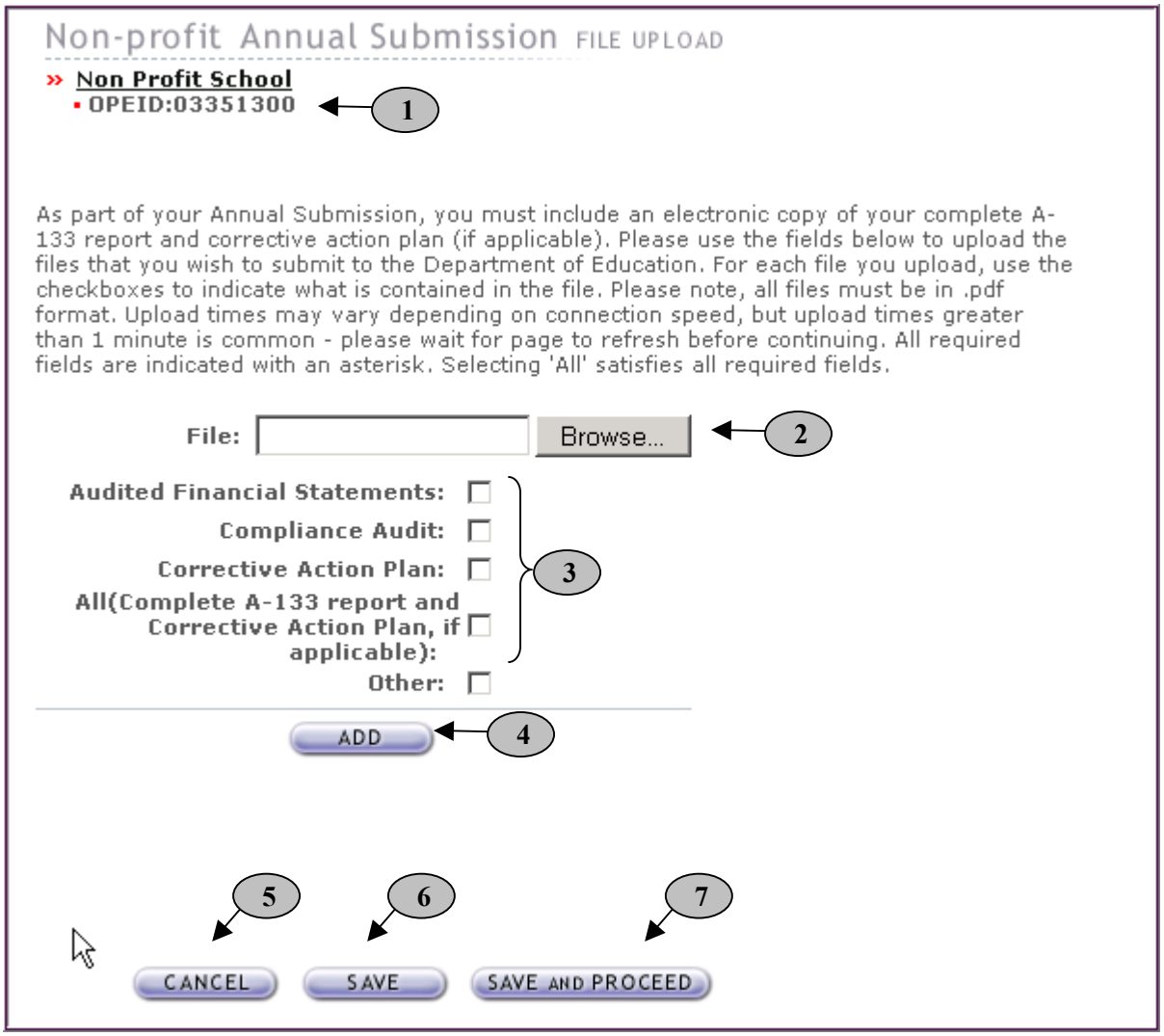
3. Provide contact information (name, phone, email) for who should be contacted regarding the submission and/or additional notes as necessary. Please feel free to attach any additional document(s). If you do attach these additional documents, please write a note in this field advising that you have attached additional information not required in this process.
4. **IMPORTANT WARNING**: Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
5. Click the **SAVE** button to save all entries currently on screen.
6. Click the **SAVE and PROCEED** button to save all entries and to take you to the **Upload Attachment** page.

NOTE

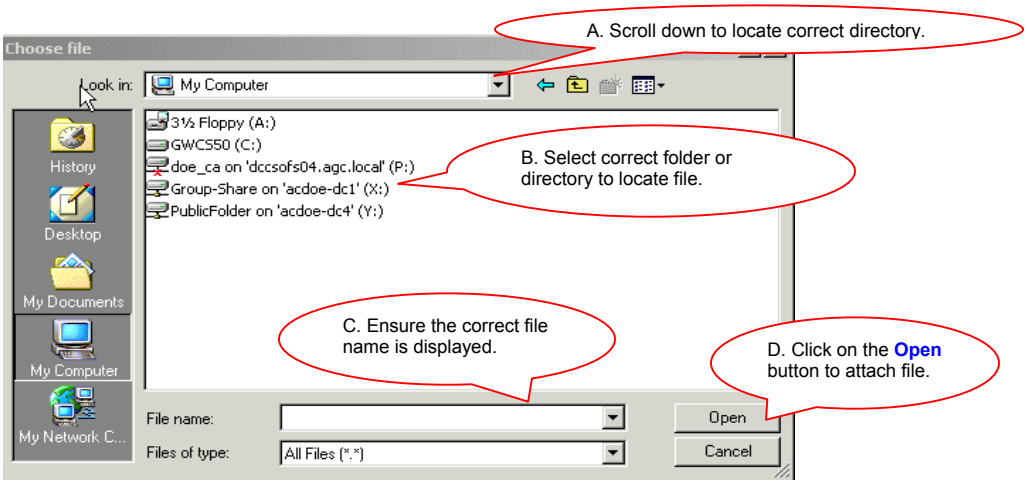
Signatures (scanned) are required on Independent Auditors Report on Financial Statements, Report on Compliance and Internal Controls Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Report on Internal Control Over Compliance, Report on Compliance with Specified Requirements Applicable to the SFA Programs. Signatures created using a word processing application are not acceptable.

Upload Attachments

If you successfully entered or saved the information inputted on the Completeness Checklist page by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text " Create FYE----Annual Submission", and then click on the underlined text "Upload Attachments". The screen below should appear:



1. Confirm the information displayed is correct.
2. Click on the **Browse** button to search for document(s) to be attached. Then follow instructions on the next page on searching and attaching document(s).



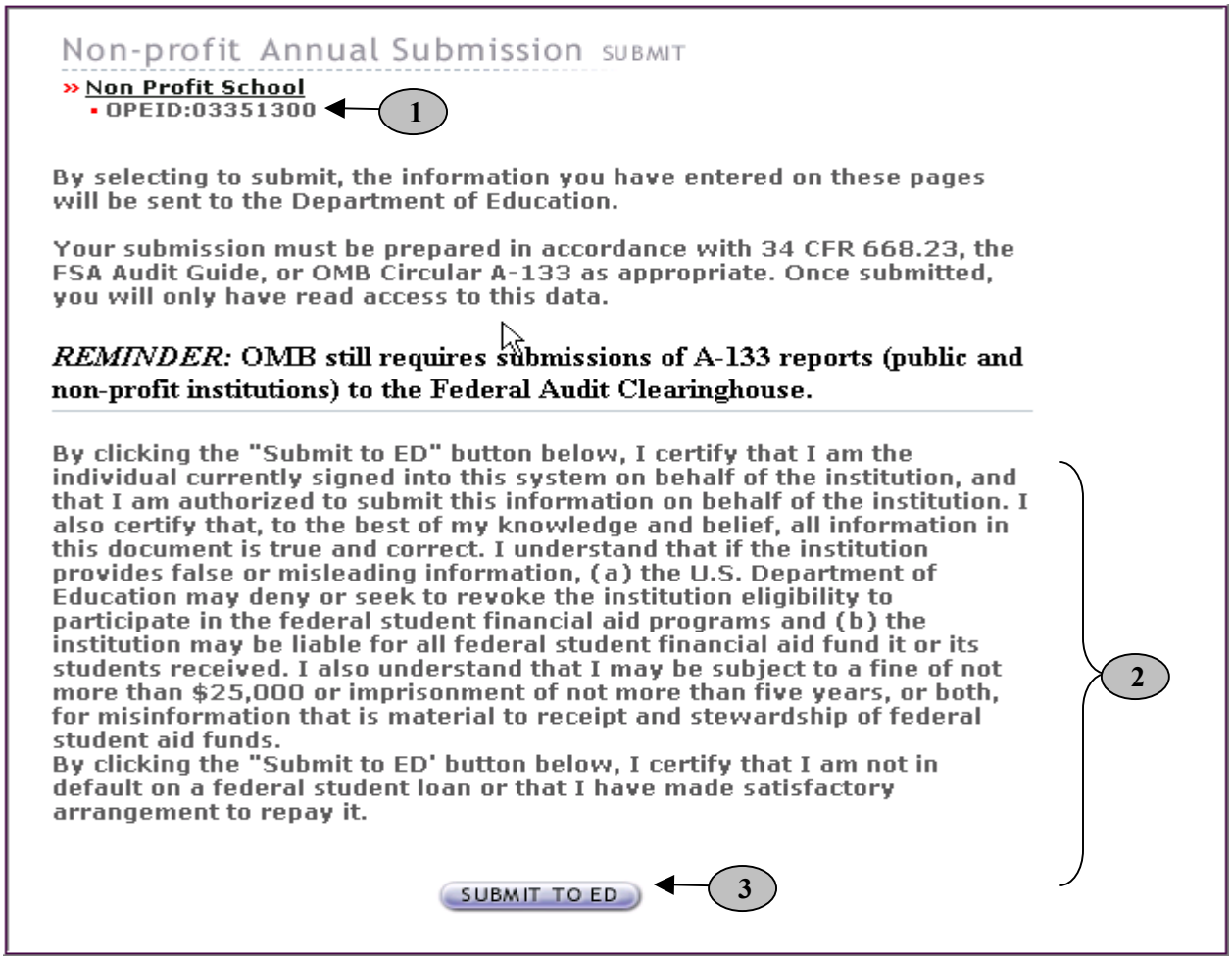
3. Check all appropriate boxes for the documents you attached.
4. After the document has been attached and the file type identified by checking the box, click the "**ADD"** button to ensure that the document has been successfully attached to your compliance audit submission.
5. Click the **CANCEL** button to erase all entries.
6. Click the **SAVE** button to save all entries currently on screen.
7. Click the **SAVE and PROCEED** button to take you to the Public Annual Submission-submit page.

NOTE

As part of your annual submission, you must include an electronic copy of your complete A-133 report. Please note that all files must be in a non editable PDF format and <u>NO personal information such as Social Security Numbers should be contained in attachments</u>. Remember, you can attach additional information not required during this process. If you do attach additional information, please make a note in the "Contact Information/Notes" field on the Completeness Checklist page.

Not-for-profit Annual Submission-Submit

If you successfully entered, saved and attached an electronic copy of your submissions by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text " Create FYE----Annual Submission", and then click on the underlined text "Submit". The screen below should appear:



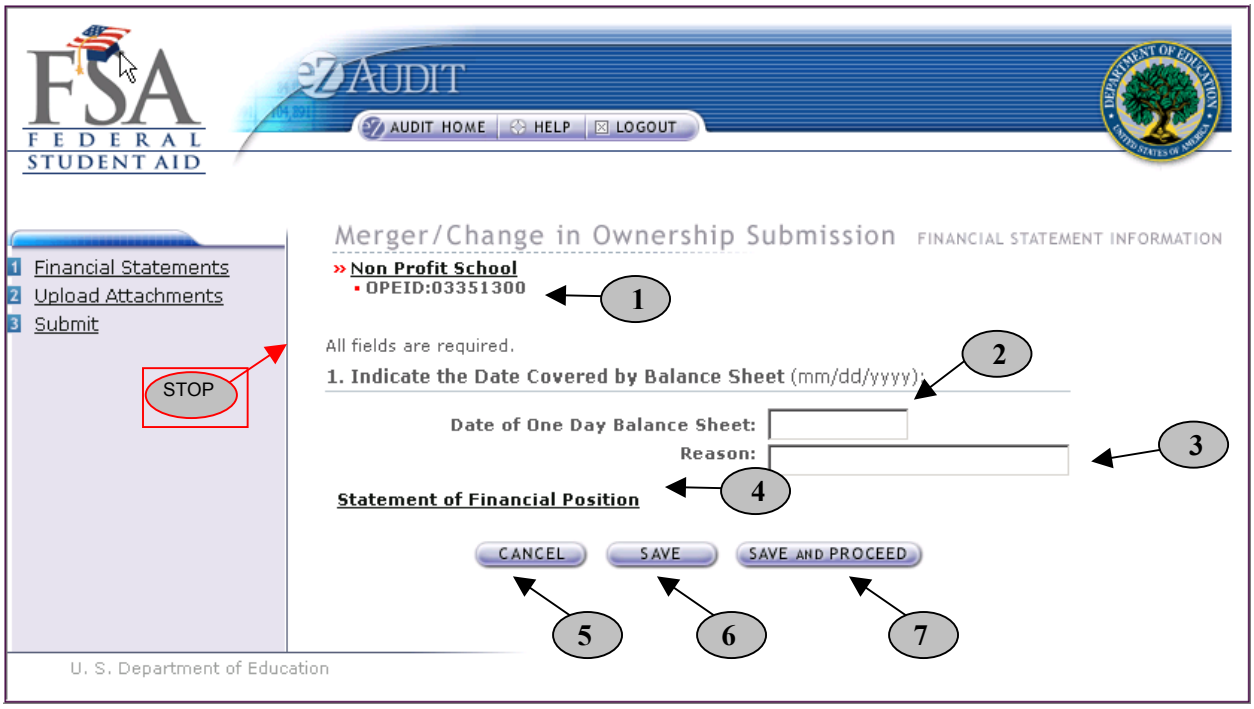
1. Confirm the information displayed is correct.
2. Read to understand and attest that you have met all requirements.
3. Click on the **SUBMIT TO ED** button to complete your Public Annual Submission process. This will then take you to your institution's homepage with a displayed confirmation of your submission. If you do not have the **SUBMIT TO ED** button please verify that "submitter" is selected as a user role. See Manage Users for details.

NOTE **You will have "read" access only once submitted.**

Merger/Change in Ownership

Financial Statement

To complete a Change in Ownership Submission, complete the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Create Merger/Change in Ownership Submission", and then the screen below should appear:



1. Confirm the information displayed is correct.
2. Enter date of one day balance sheet.
3. Provide a reason.
4. Click on Statement of Financial Position - (see section on completing the Statement of Financial Position).
5. IMPORTANT WARNING: Click the **CANCEL** button to make changes/delete all entries since the last time you saved your work.
6. Click the **SAVE** button to ensure all entries currently on the screen are successfully stored by the system.
7. Click the **SAVE and PROCEED** button to go to the Upload Attachments page. This is the next stage in the submission process.

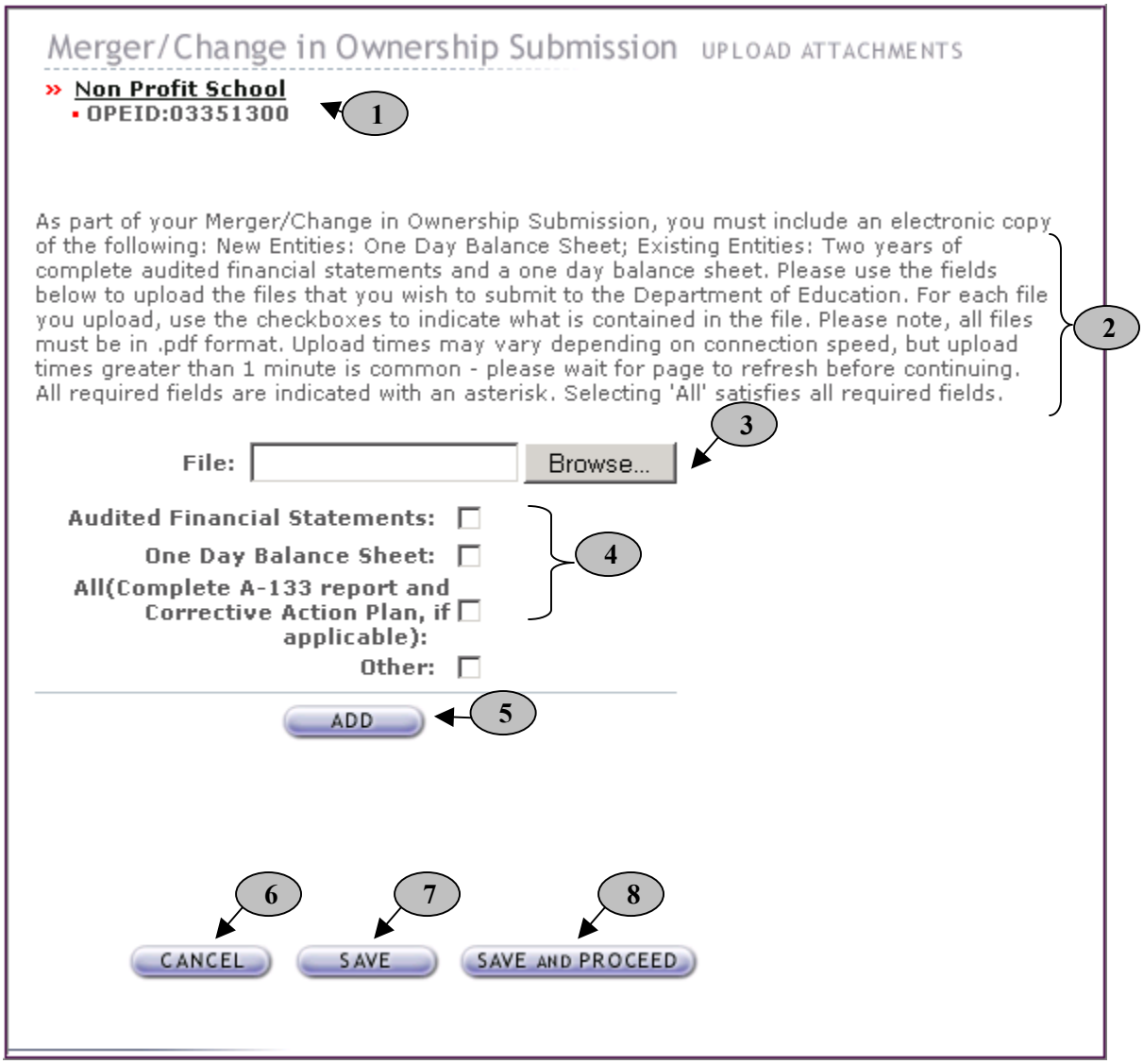
Statement of Financial Position

See "Statement of Financial Position" on the Financial Statements page under Annual Submissions for details in completing all data fields.

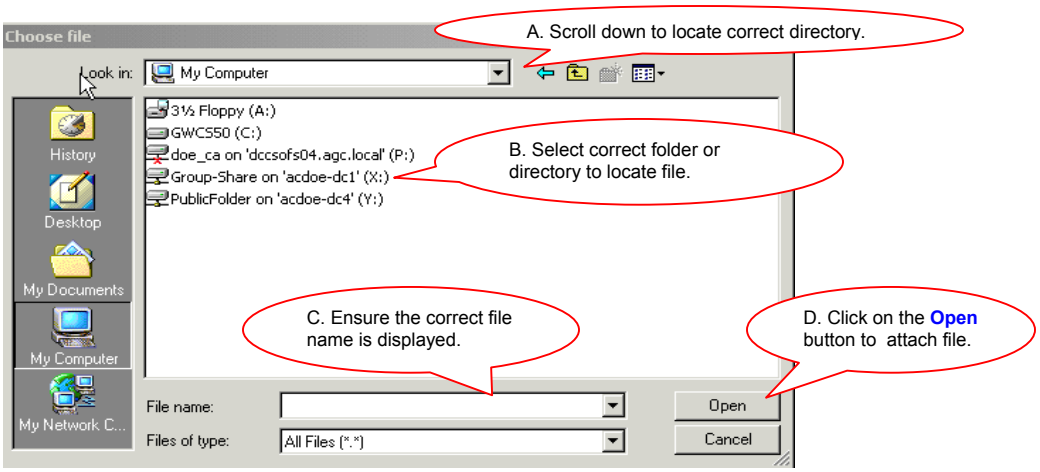
NOTE **With a Change in Ownership, Not-for-profit schools are required only to complete the Statement of Financial Position.**

Upload Attachments

If you successfully entered or saved the information inputted on the Create Merger/Change in Ownership Submission-Financial Statements page by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Create Merger/Change in Ownership Submission", and then click on the underlined text "Upload Attachments". The screen below should appear:



1. Confirm the information displayed is correct.
2. Read and follow instructions accordingly.
3. Click on the **Browse** button to search for document(s) to be attached. Then follow instructions on the next page on searching for and attaching document(s).



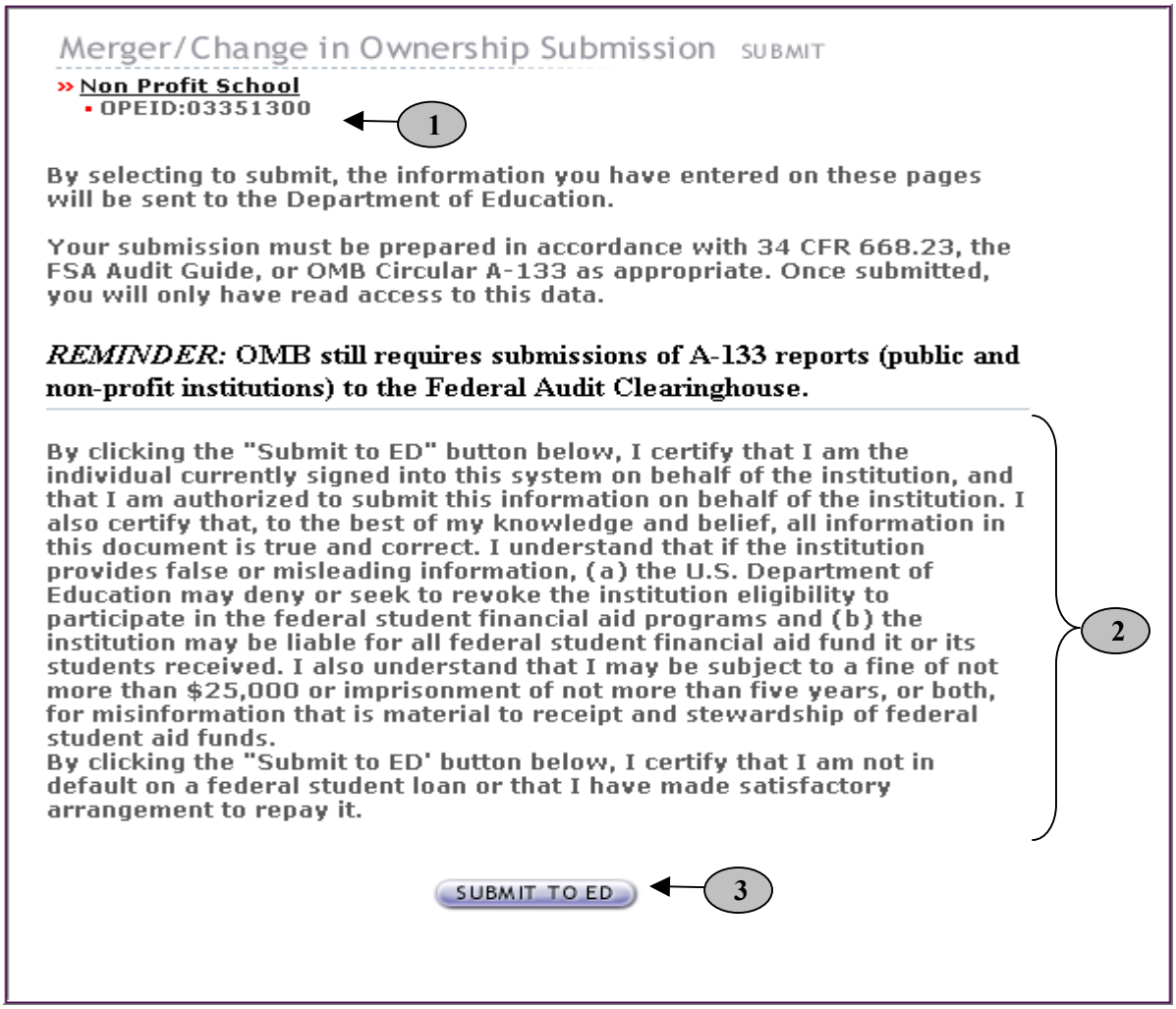
4. Check all appropriate documents attached.
5. After the document has been selected and the file type identified by checking the box, click the "**ADD"** button to ensure that the document has been successfully attached to your compliance audit submission.
6. Click the **CANCEL** button to make changes to all entries.
7. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
8. Click the **SAVE and PROCEED** button to save all entries and to take you to the **Merger/Change in Ownership Submission page**. This is the next stage in the submission process.

NOTE

As part of your Merger/Change in ownership submission, you must include an electronic copy of your one-day balance sheet and/or complete audited financial statements. Please note that all files must be in a non-editable PDF format.

Merger/Change in Ownership Submission-Submit

If you successfully entered, saved and attached an electronic copy of your complete audited financial statements by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Merger/Change in Ownership ", and then click on the underlined text "Submit". The screen below should appear:



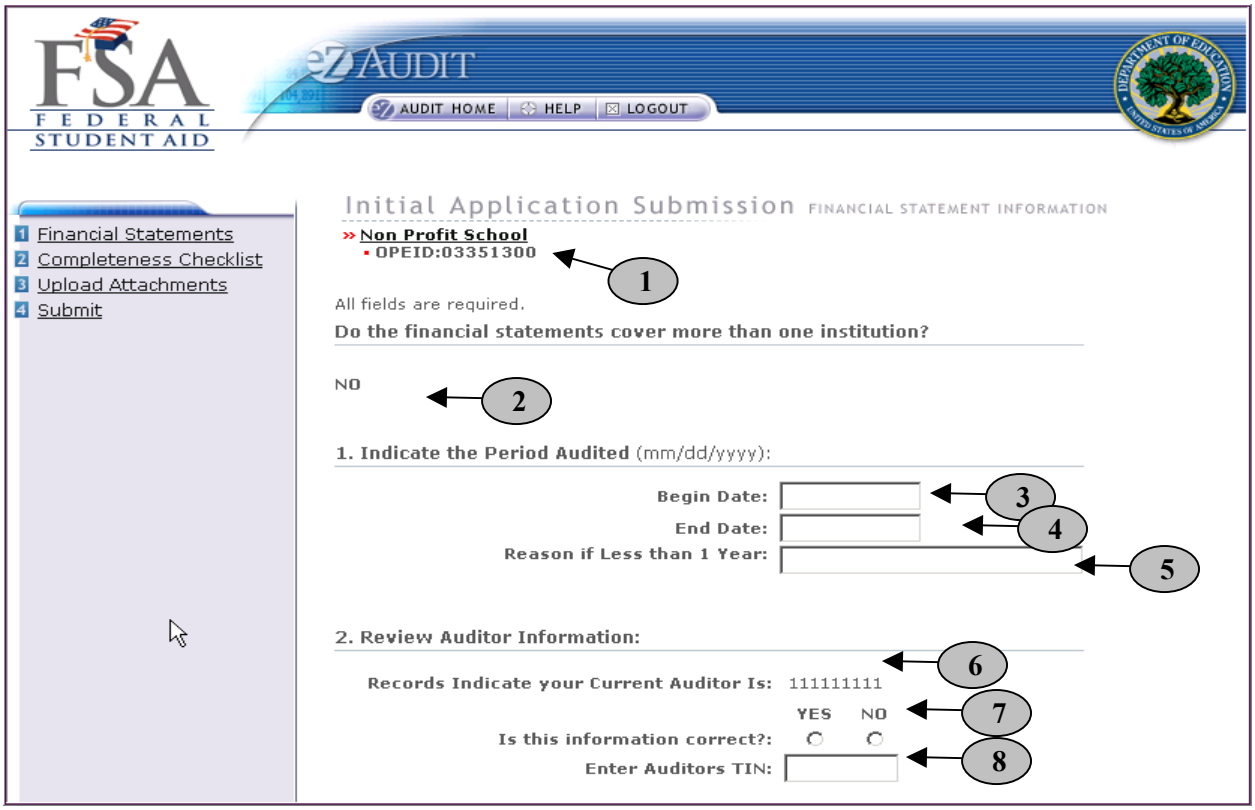
1. Confirm the information displayed is correct.
2. Read to understand and attest that you have met all requirements.
3. Click on the **SUBMIT TO ED** button to complete your submission process. This will then take you to your institution's homepage with a displayed confirmation of your audit submission. If you do not have the "SUBMIT TO ED" button please verify that "submitter" is selected as a user role. See Manage Users for details.

NOTE **You will have "read" access only once submitted.**

Initial/Reinstatement Submission

Financial Statement

To submit your institution's Initial/Reinstatement Submission, complete the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Create Initial Submission", and then the screen below should appear with your institution's name:



1. Confirm the information displayed is correct.
2. If your financial statement does not cover multiple OPEIDs, **NO** will be displayed. If your financial statements are consolidated and represents a school group submission (multiple OPEIDs), **YES** will be displayed with the name of the institutions the Department of Education has on file as part of the school group. Please see the note above and contact the help desk at 1-877-263-0780 if you require additional help or if there are any discrepancies.
3. Begin date is the beginning of the audit period.
4. End date is the end of the audit period.
5. Provide a reason if your audit period is less than a year.
6. This is the Auditor information on file with the Department of Education.
7. If the auditor's information is correct, no action is required. If incorrect or new, select **NO** and update with current information.
8. Please enter auditor's Tax Identification Number (TIN).

Create Initial Application Submission – Financial Statement Continues:

3. Are your financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP)?

YES ○ NO ○ ← 9

4. Are your financial statements audited in accordance with Government Auditing Standards?

YES ○ NO ○ ← 10

5. What type of auditor's report was issued on the financial statements?

– Select an Opinion Type – ← 11

6. Is a going concern explanatory paragraph included in the audit report?

YES ○ NO ○ ← 12

7. For internal control over financial reporting:

a) were material weakness(es) identified? YES ○ NO ○ ← 13

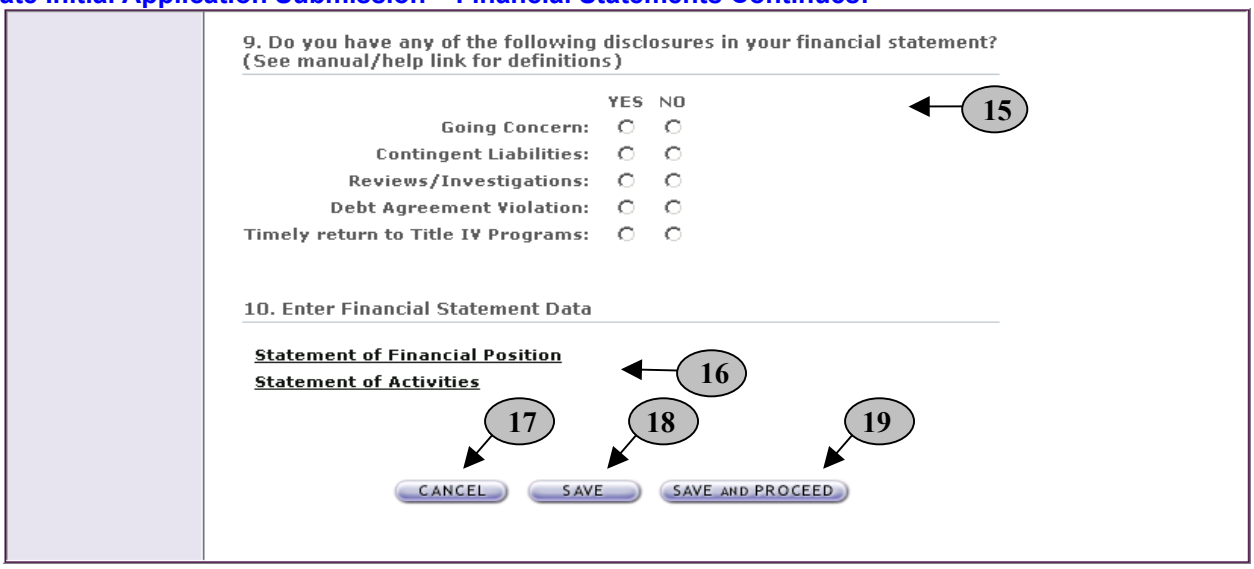
b) were reportable condition(s) identified that are not considered to be material weakness(es)? YES ○ None Reported ○

8. Were any instance(s) of noncompliance material to the financial statements noted?

YES ○ NO ○ ← 14

9. Are your financial statements prepared in accordance with GAAP? Indicate Yes or No.
10. Are your financial statements audited in accordance with Government Auditing Standards? Indicate Yes or No.
11. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.
12. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection Form SF-FAC (3-20-2001).
13. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.
14. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.

Create Initial Application Submission – Financial Statements Continues:



15. If your submission contains any of the disclosures listed, please select all that applies as **YES** or **NO** for all disclosures that do not apply.

    1) **Going Concern** > Check **Yes** if the footnote disclosures indicate that there is substantial doubt about an entity's ability to continue as a going concern for a reasonable period of time, not to exceed one year.

    2) **Contingent Liabilities** > Check **Yes** if your institution has reported, usually in notes, material contingent liabilities that exist in regard to the financial statements.

    3) **Debt Agreement Violation** > Check **Yes** if the Auditor has disclosed, usually in notes, it has violated certain restrictions covenants and agreements demanded by lenders.

    4) **Reviews/Investigations** > Check **Yes**, if your institution has undergone a review/investigation by a Federal, State, Local Governmental entity or other Regulatory body during the past 12 months and disclosed as part of the institution's audited financial statements. Do not include routine accreditation or Title IV recertification reviews.

    5) **Timely Return to Title IV Programs** > Check **Yes** if your institution has disclosed in the notes to the financial statements it has been cited for failing to return Title IV funds in a timely manner.

16. Under this section, please click on each of the types of statements and complete the fields requested. Click on Statement of Financial Position –(see section on completing the Statement of Financial Position under Annual Submission) or click on Statement Of Activities - (see section on completing the Statement of Activity under Annual Submission.
17. Click the **CANCEL** button to make changes to all entries.
18. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
19. Click the **SAVE and PROCEED** button to go to the Completeness Checklist. This is the next stage in the submission process.

Statement of Financial Position

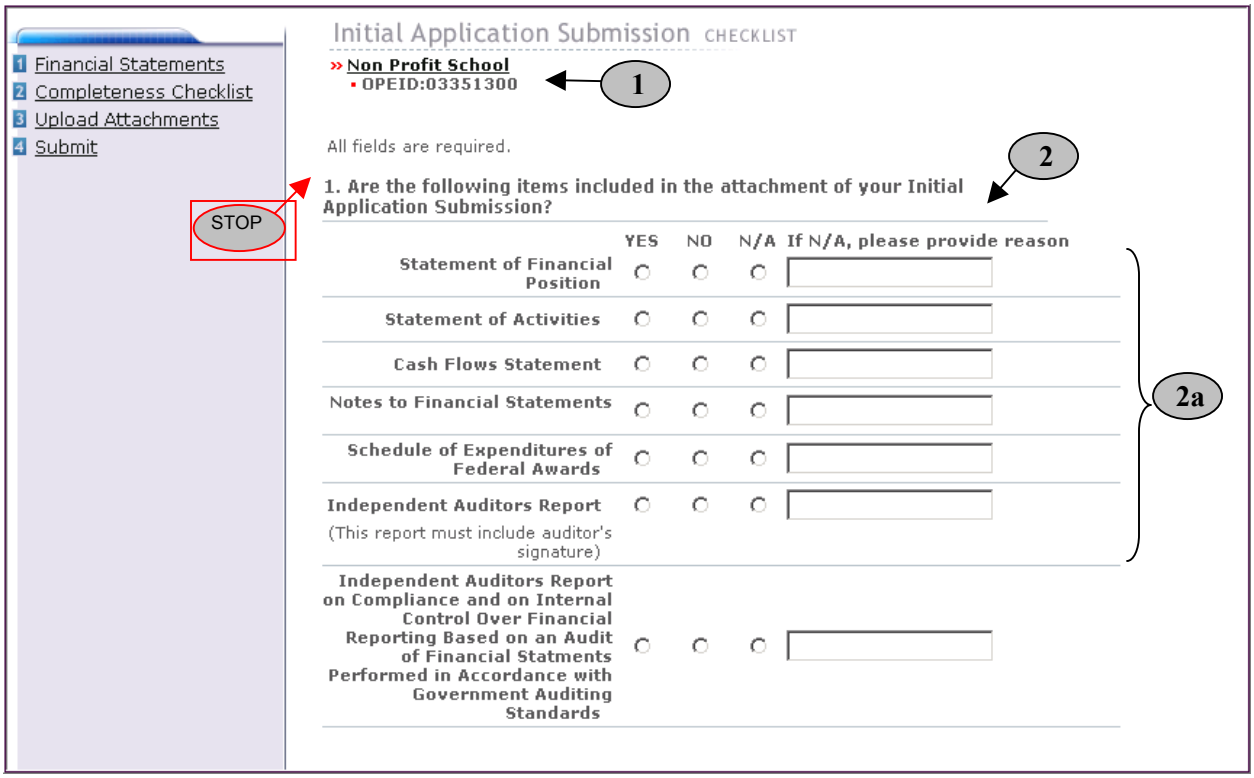
See Statement of Financial Position on the Financial Statements page under **Annual Submissions** for details in completing all data fields.

Statement of Activities

See "Statement Of Activities" on the Financial Statements page under **Annual Submissions** for details in completing all data fields.

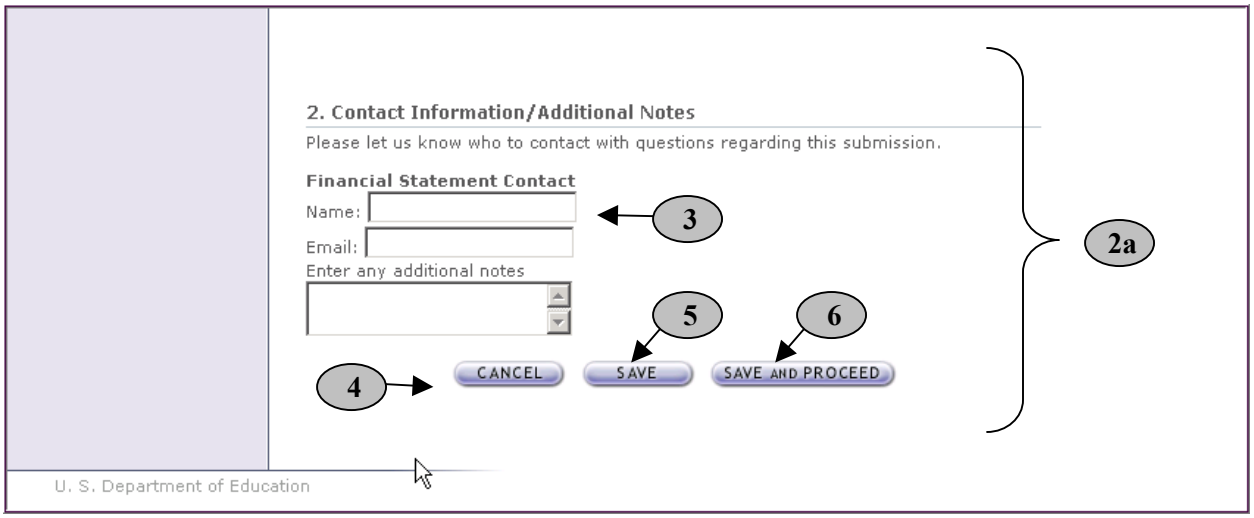
Completeness Checklist

If you successfully entered or saved the information inputted on the Compliance Audit Information page by clicking on the **SAVE AND PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text " Create Initial Submission", and then click on the underlined text "Completeness Checklist ". The screen below should appear:



1. Confirm the information displayed is correct.
2. Check **YES** for all documents included in your compliance audit attachment and **NO** if not attached.
   a. Provide reasons for each deemed not applicable ("N/A").

Completeness Checklist Continues:



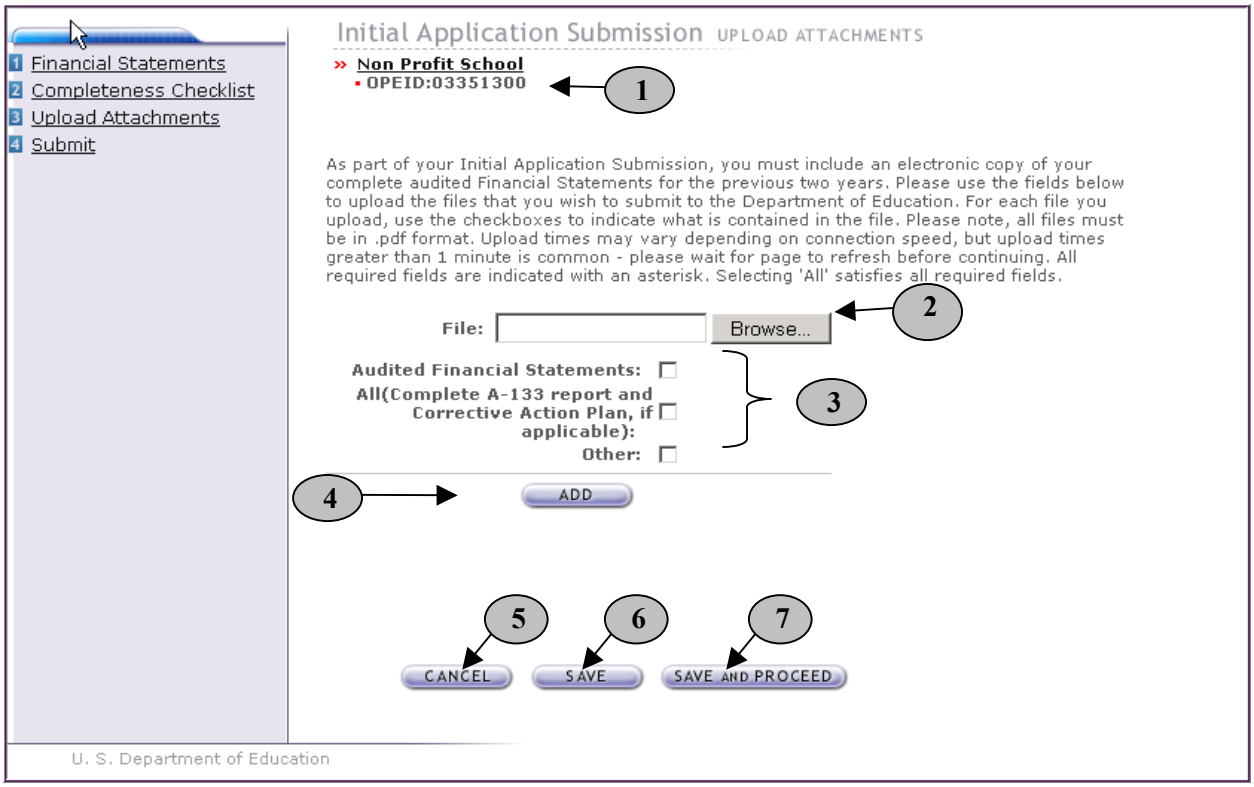
3. Provide the contact information (name, phone, email) for who should be contacted regarding the submission and/or additional notes as necessary. Please feel free to attach any additional document(s). If you do attach these additional documents, please write a note in this field advising that you have attached additional information not required in this process.
4. Click the **CANCEL** button to erase all entries.
5. Click the **SAVE** button to save all entries currently on screen.
6. Click the **SAVE and PROCEED** button to save all entries and to take you to the **Upload Attachment** page.

NOTE

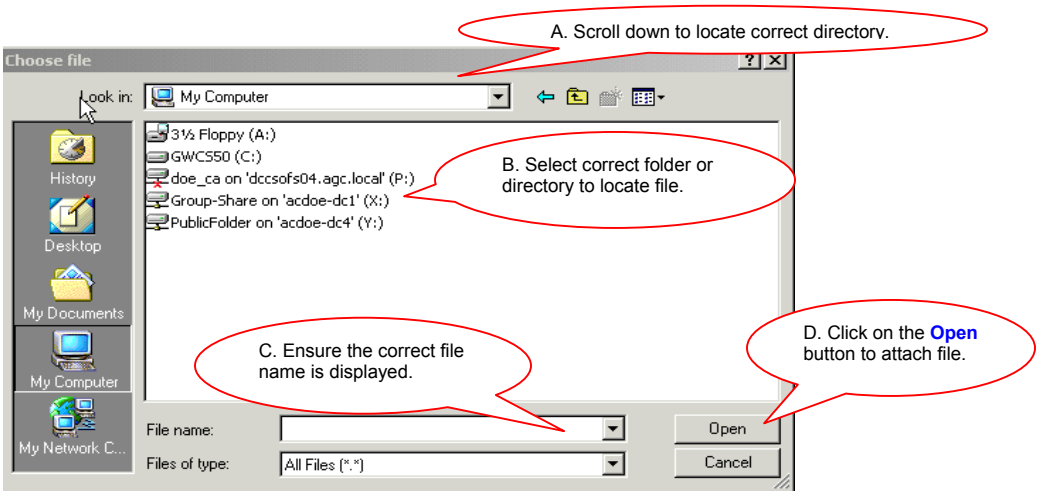
Signatures (scanned) are required on Independent Auditors Report, Independent Auditors Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133. Font altered signatures are not acceptable.

Upload Attachments

If you successfully entered or saved the information inputted on the Completeness Checklist page by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text " Create Initial Application Submission", and then click on the underlined text "Upload Attachments". The screen below should appear:



1. Confirm the information displayed is correct.
2. Click on the **Browse** button to search for document(s) to be attached. Then follow instructions on the next page on searching and attaching document.



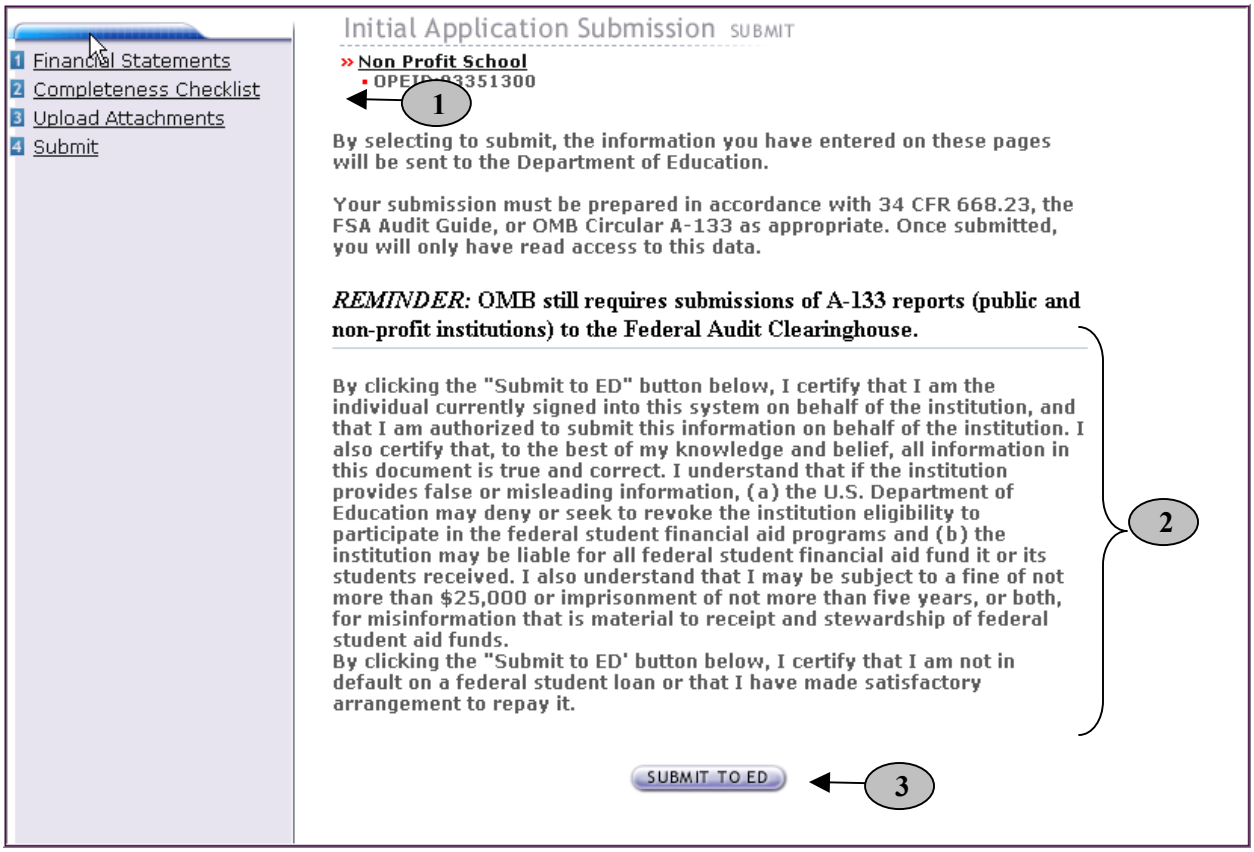
3. Check all appropriate documents attached.
4. After the document has been selected and the file type identified by checking the box, click the "**ADD"** button to ensure that the document has been successfully attached to your compliance audit submission.
5. Click the **CANCEL** button to erase all entries.
6. Click the **SAVE** button to save all entries currently on the screen.
7. Click the **SAVE and PROCEED** button to take you to the Initial Application Submission-submit page.

NOTE

As part of your initial submission, you must include an electronic copy of your complete audited financial statements. Please note that all files must be in a non editable PDF and <u>no personal information such as Social Security Numbers</u> should be contained in attachments. Remember, you can attach additional information not required during this process. If you do attach additional information, please make a note in the "Notes" field on the Completeness Checklist page.

Initial/Reinstatement Submission-Submit

If you successfully entered, saved and attached an electronic copy of your submission by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institutions eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Initial/Reinstatement Submission", and then click on the underlined text "Submit". The screen below should appear:



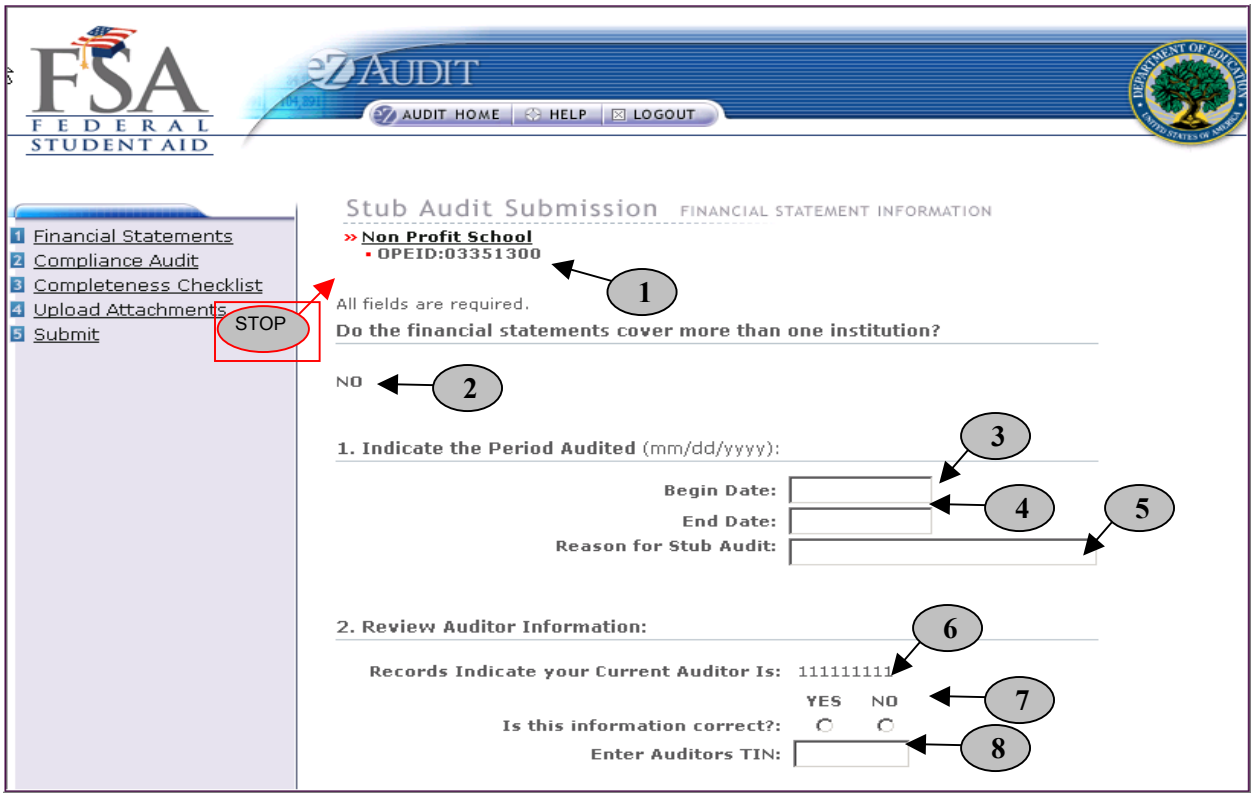
1. Confirm the information displayed is correct.
2. Please read to understand and attest that you have met all requirements.
3. Click on the "**SUBMIT TO ED"** button to complete your Initial Application Submission process. If you do not have the "Submit To ED" button please verify that "submitter" is selected as a user role. See Manage Users for details.

NOTE **You will have "read" access only once submitted.**

Stub Audit Submission

Financial Statement

To complete your institution's Stub Audit Submission, complete the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Stub Audit Submission", and then the screen below should appear with your institution's name:



1. Confirm the information displayed is correct.
2. If your financial statement is not consolidated, **NO** will be displayed. If your financial statement is consolidated, **YES** will be displayed with the name of the institution the Department of Education has on file as covered in the financial statements. Please see the note above and contact the help desk at 1-877-263-0780 if you require additional help or if there are any discrepancies.
3. Begin date is the beginning of the audit period.
4. End date is the end of the audit period.
5. Provide a reason if your audit period is less than a year.
6. This is the auditor on file with the Department of Education.
7. If the auditor's information is correct, no action is required. If incorrect or new, select **NO** and update with current information.
8. This field should be pre-populated. Please enter the auditor's Tax Identification Number (TIN).

Stub Audit Submission Continues:

3. Are your financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP)?

YES NO 9

4. Are your financial statements audited in accordance with Government Auditing Standards?

YES NO 10

5. What type of auditor's report was issued on the financial statements?

– Select an Opinion Type – 11

6. Is a going concern explanatory paragraph included in the audit report?

YES NO 12

7. For internal control over financial reporting:

a) were material weakness(es) identified? YES NO 13

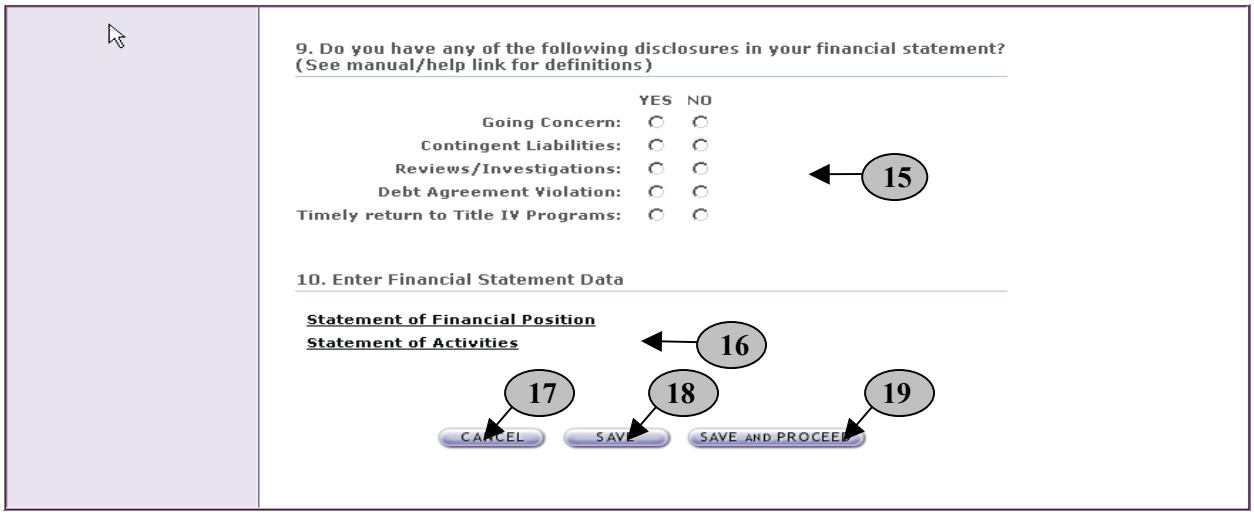
b) were reportable condition(s) identified that are not considered to be material weakness(es)? YES None Reported

8. Were any instance(s) of noncompliance material to the financial statements noted?

YES NO 14

9. Are your financial statements prepared in accordance with GAAP? Indicate Yes or No.
10. Are your financial statements audited in accordance with Government Auditing Standards? Indicate Yes or No.
11. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.
12. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection form SF-SAC (3-20-2001)
13. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.
14. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.

Stub Audit Submission Continues:



15. If your submission contains any of the disclosures listed, please select all that applies as **YES,** or **NO** for all disclosures that do not apply.

    1) **Going Concern** > Check **Yes** if the footnote disclosures indicate that there is substantial doubt about an entity's ability to continue as a going concern for a reasonable period of time, not to exceed one year.

    2) **Contingent Liabilities** > Check **Yes** if your institution has reported, usually in notes, material contingent liabilities that exist in regard to the financial statements.

    3) **Debt Agreement Violation** > Check **Yes** if the Auditor has disclosed, usually in notes, it has violated certain restrictions covenants and agreements demanded by lenders.

    4) **Reviews/Investigations** > Check **Yes**, if your institution has undergone a review/investigation by a Federal, State, Local Governmental entity or other Regulatory body during the past 12 months and disclosed as part of the institution's audited financial statements. Do not include routine accreditation or Title IV recertification reviews.

    5) **Timely Return to Title IV Programs** > Check **Yes** if your institution has disclosed in the notes to the financial statements it has been cited for failing to return Title IV funds in a timely manner.

16. Under this section, please click on each of the types of statements and complete the fields requested.
17. Click on Statement of Financial Position – (see section on completing the Statement of Financial Position).
18. Click on Statement of Activities – (see section on completing the Statement of Activities).
19. Click the **CANCEL** button to make changes to all entries.
20. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
21. Click the **SAVE and PROCEED** button to go to the Completeness Checklist. This is the next stage in the submission process.

Statement of Financial Position

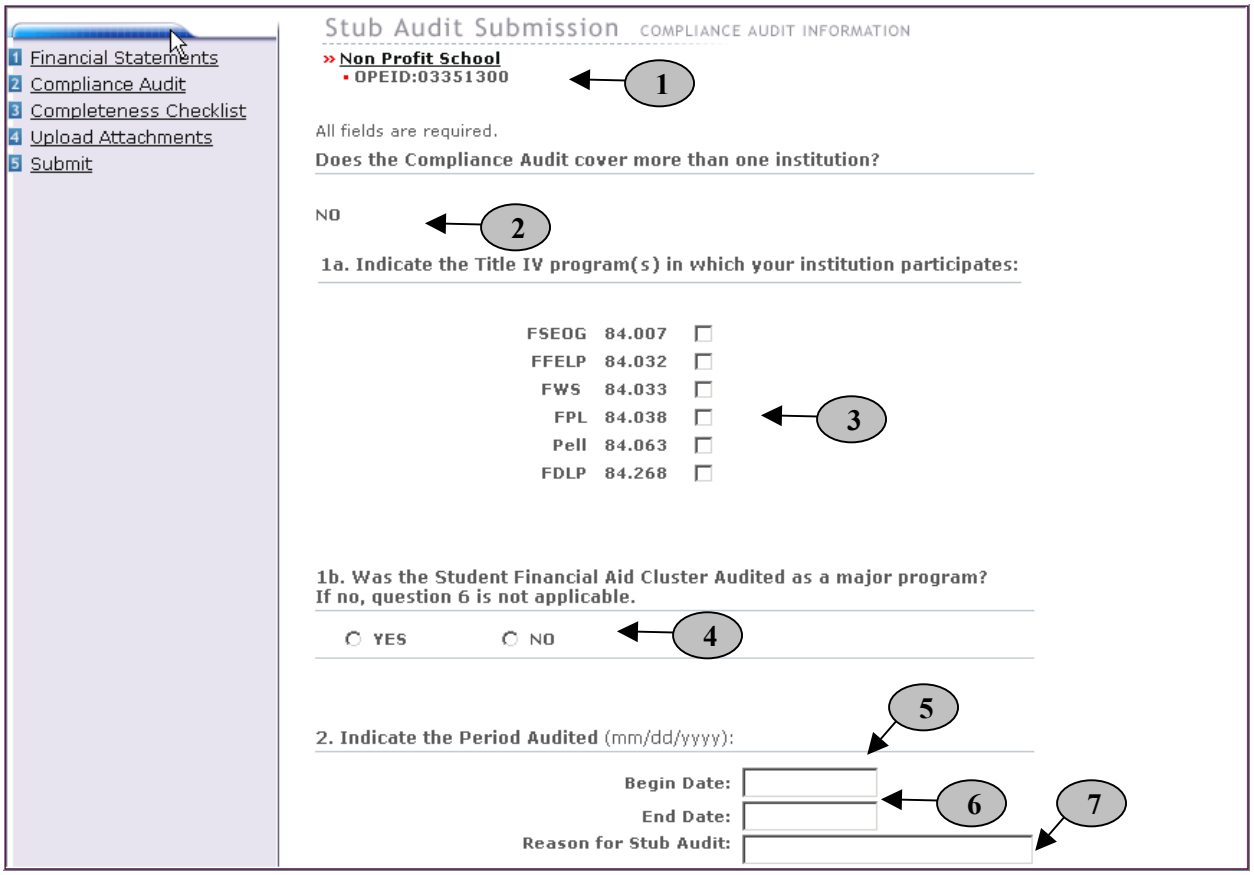
See "Statement of Financial Position" on the Financial Statements page under Annual Submissions.

Statement of Activities

See "Statement of Activities" on the Financial Statements page under Annual Submissions.

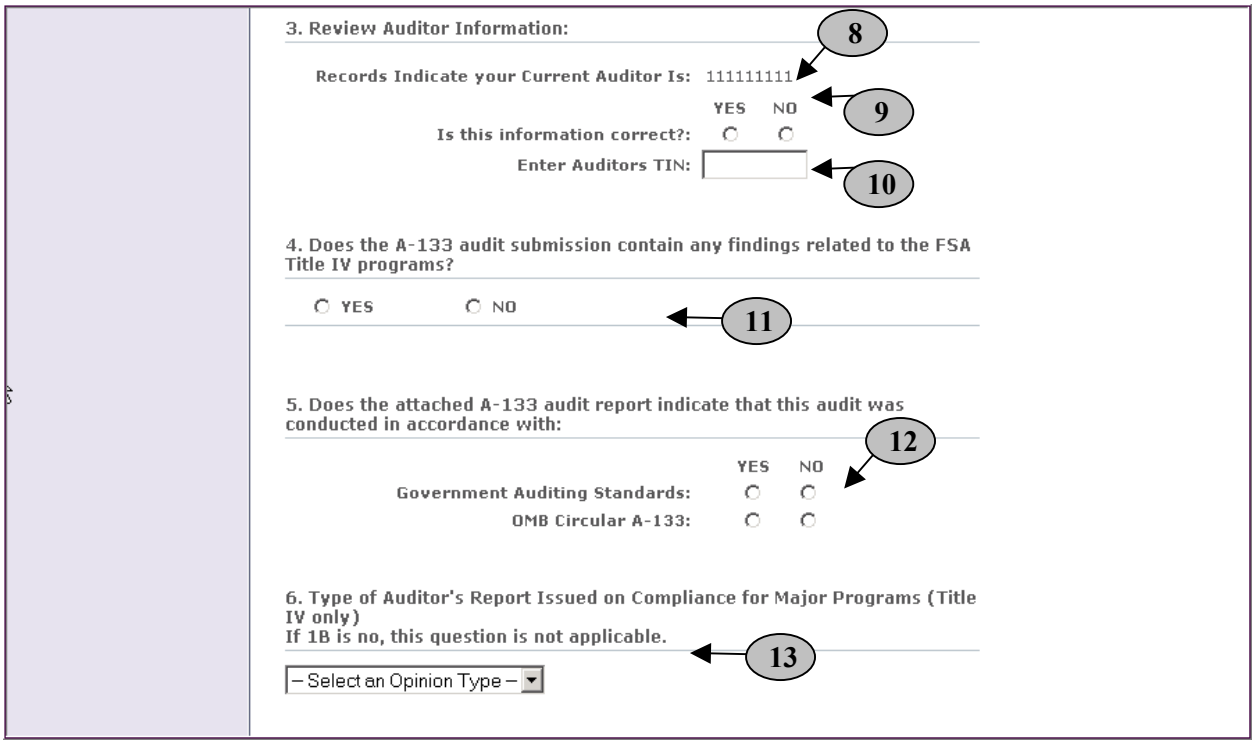
Compliance Audit Information

If you successfully entered or saved the information inputted on the Financial Statements page by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Create Annual Submissions". Click on the underlined text " Create FYE----Annual Submission", and then click on the underlined text "Compliance Audit Info". The screen below should appear:



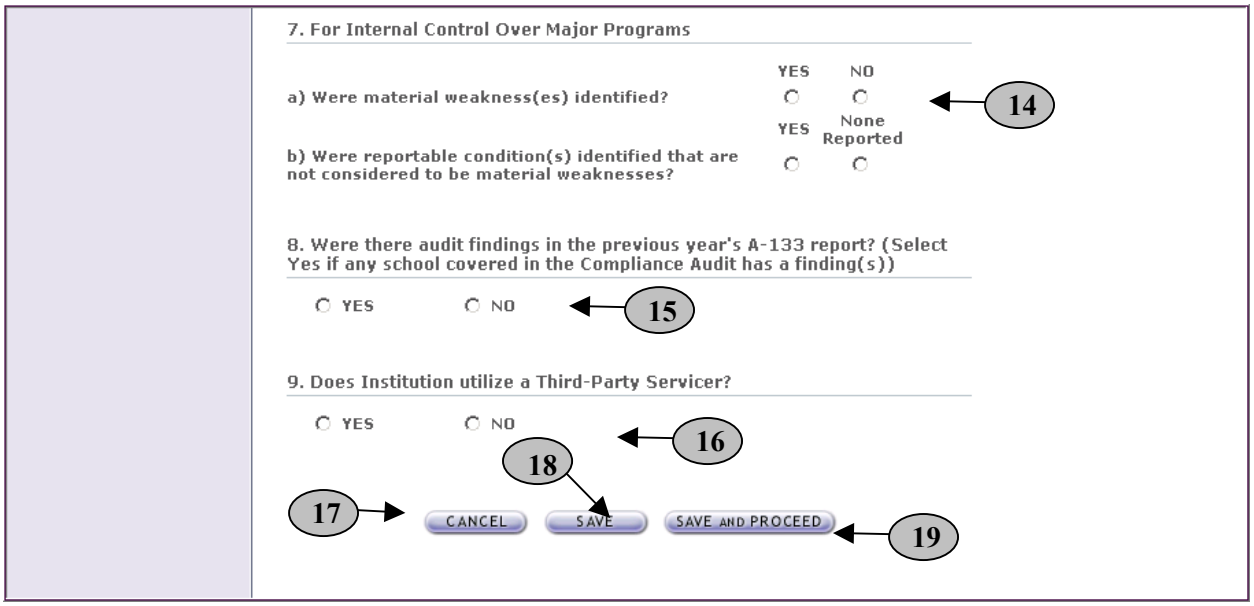
1. Confirm the information displayed is correct.
2. If your compliance audit does not cover multiple OPEIDs, **NO** will be displayed. If your A-133 report covers multiple OPEIDs, **YES** will be displayed with the name of the institutions the Department of Education has on file as part of your submission. Please contact the help desk at 1-877-263-0780 if you require additional help or if there are any discrepancies.
3. Please indicate the Title IV Programs in which your institution participates as indicated in the institution's Program Participation Agreement.
4. Indicate whether the Student Financial Aid Cluster was audited as a major program in the A-133 audit. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report. **Note**: If the answer to this question is **NO**, do not answer question 6.
5. Begin date is the beginning of the audit period.
6. End date is the end of the audit period.
7. Provide a reason if your audit period is less than a year.

Compliance Audit Information Continues:



8. This is the auditor on file with the Department of Education.
9. If the auditor's information is correct, no action is required. If incorrect or this is a new auditor, please select **NO**, and update with current information.
10. This field should be pre-populated. Please enter the auditor's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS.**
11. If your compliance audit report does not contain any findings related to the FSA Title IV programs, click **NO** and no action is required.
12. Does the attached A-133 audit report indicate that this audit was conducted in accordance with: **Government Auditing Standards** > Check **YES** if your compliance audit report states that the audit was conducted with Government Auditing Standards (GAS); **OMB Standards** > Check **YES** if yes to; **OMB Standards** > Check **YES** if your compliance audit report was conducted in accordance with OMB A-133 Standards.
13. Refer to Section I - Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report. **Note:** Only indicate the opinion type for Title IV programs if the SFA cluster was audited as a **major** program.

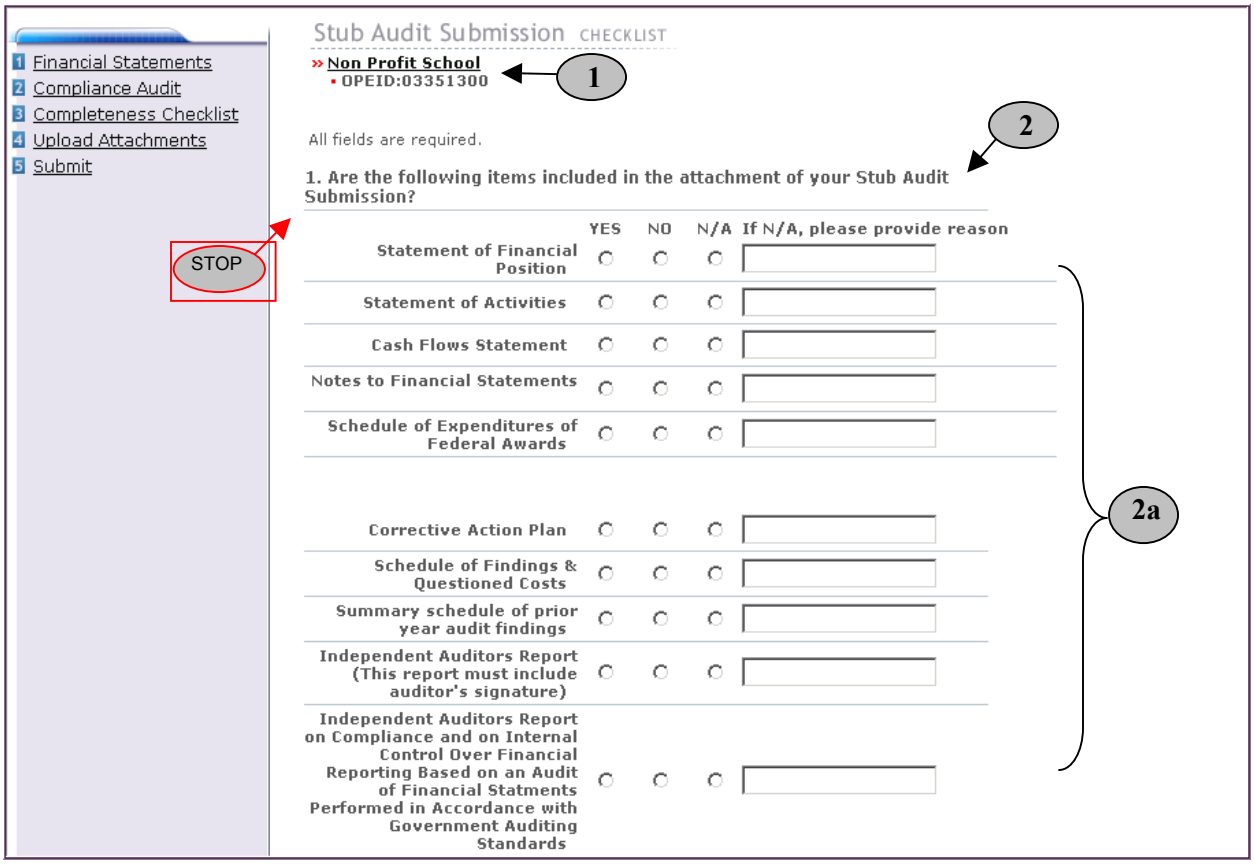
Compliance Audit Information Continues:



14. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned costs of the annual A-133 report.
15. Refer to Schedule of Prior Audit Findings and Corrective Action Plan as required by OMB Circular A-133 (sections 315 (b & c)). If there were prior year findings, there should be a resolution of prior year findings indicated in the schedule.
16. Choose **YES**, if your institution utilizes a third-party servicer.
17. **IMPORTANT WARNING**: Click the **CANCEL** button to erase/delete all entries sine the last time you saved your work.
18. Click the **SAVE** button to ensure all entries are successfully stored by the system for this page.
19. Click the **SAVE and PROCEED** button to go to the **Public Annual Submission-Completeness Checklist page.** This is the next stage in the submission process.

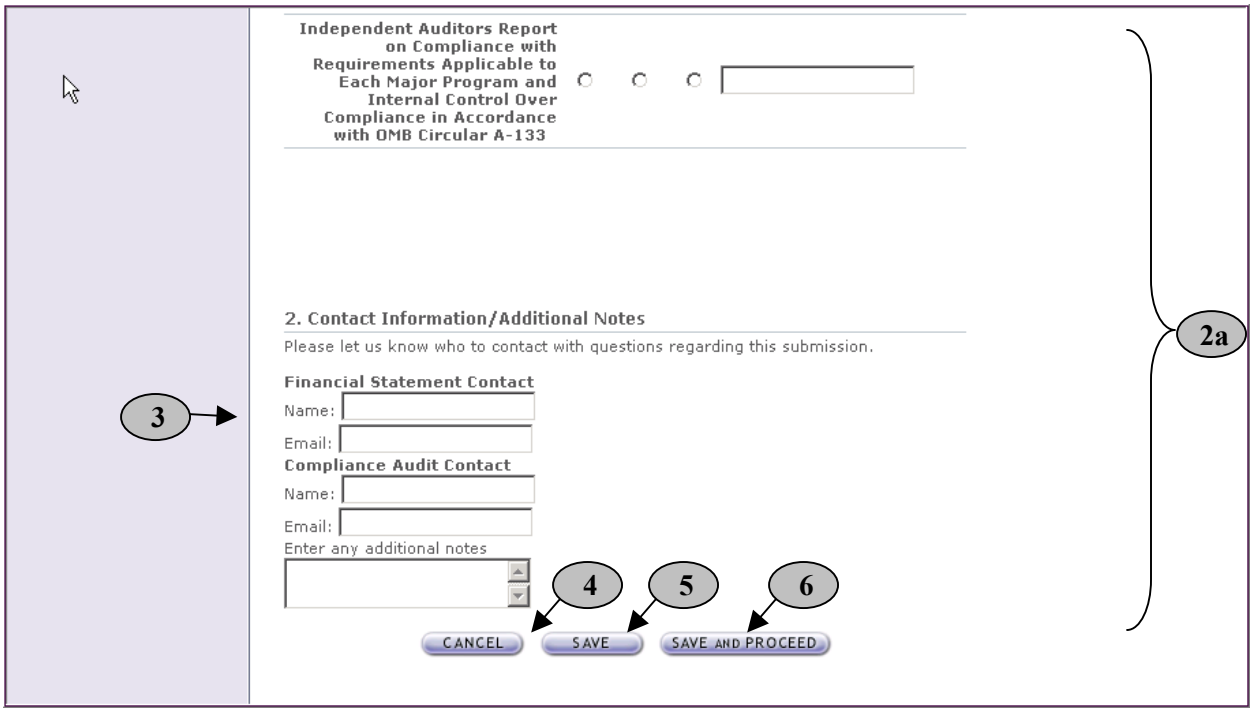
Completeness Checklist

If you successfully entered or saved the information inputted on the Financial Statements page by clicking on the **SAVE AND PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text " Stub Audit Submission", and then click on the underlined text "Completeness Checklist ". The screen below should appear:



1. Confirm the information displayed is correct.
2. Check **YES** for all documents included in your compliance audit attachment and **NO** if not attached.
   a. Provide reasons for each deemed not applicable ("N/A").

Completeness Checklist Continues:

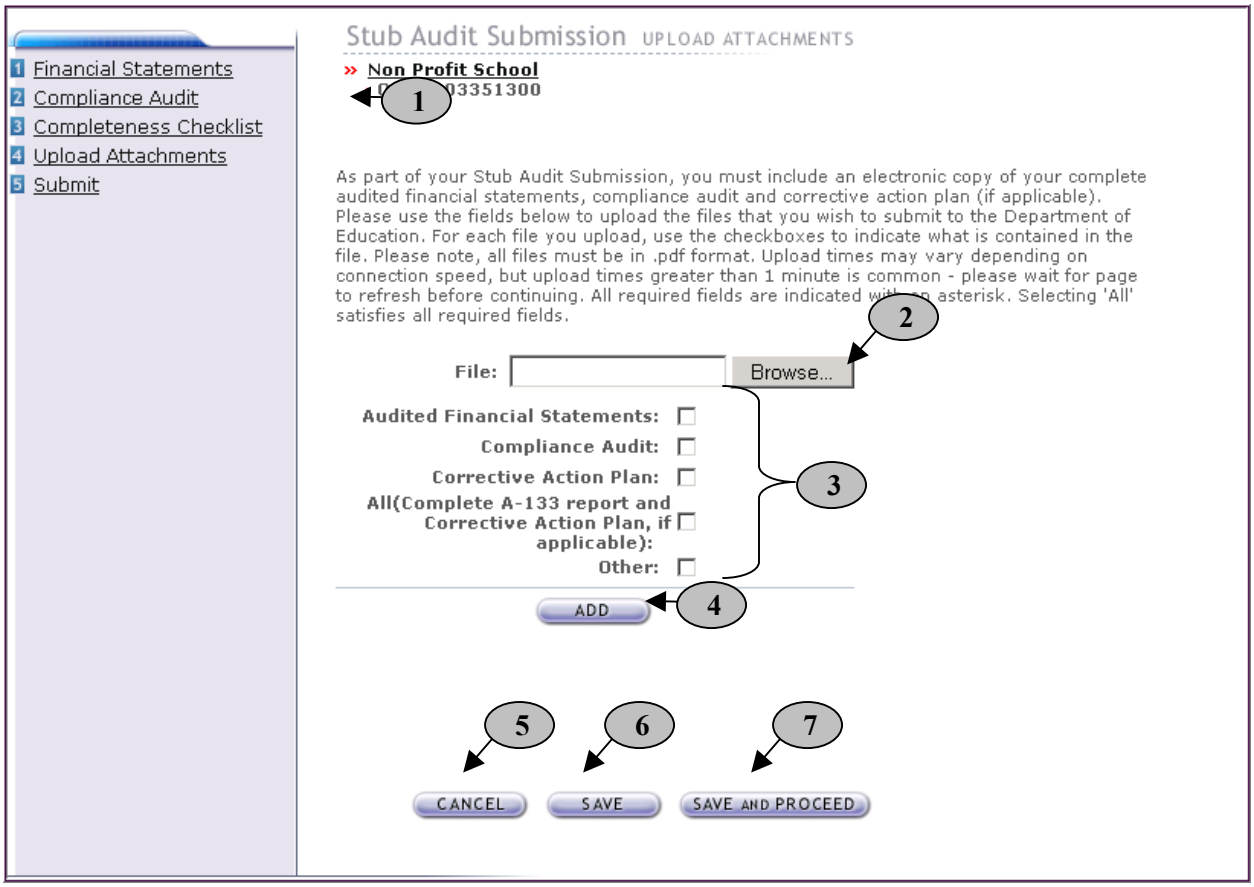


3. Provide contact information (name, phone, email) of who should be contacted regarding the submission and additional notes or comments as necessary. Please feel free to attach any additional document(s). If you do attach these additional documents, please write a note in this field advising that you have attached additional information not required in this process.
4. Click the **CANCEL** button to erase all entries.
5. Click the **SAVE** button to save all entries currently on screen.
6. Click the **SAVE and PROCEED** button to take you to the Upload Attachment page.

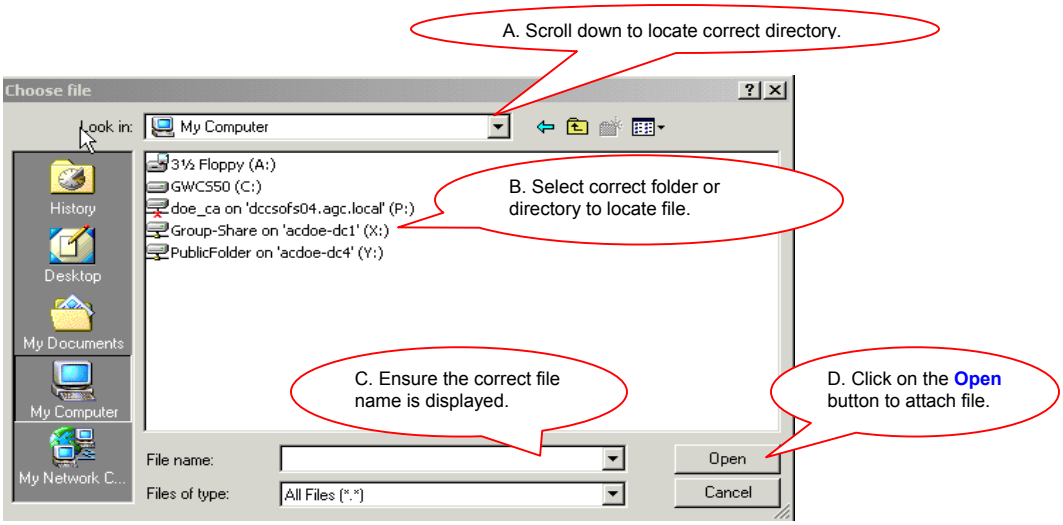
NOTE **Signatures (scanned) are required on Independent Auditors Report, Independent Auditors Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133. Signatures created using a word processing application are not acceptable.**

Upload Attachments

If you successfully entered or saved the information inputted on the Completeness Checklist page by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text " Stub Audit Submission", and then click on the underlined text "Upload Attachments". The screen below should appear:



1. Confirm the information displayed is correct.
2. Click on the **Browse** button to search for document(s) to be attached. Then follow instructions on the next page on searching and attaching document.



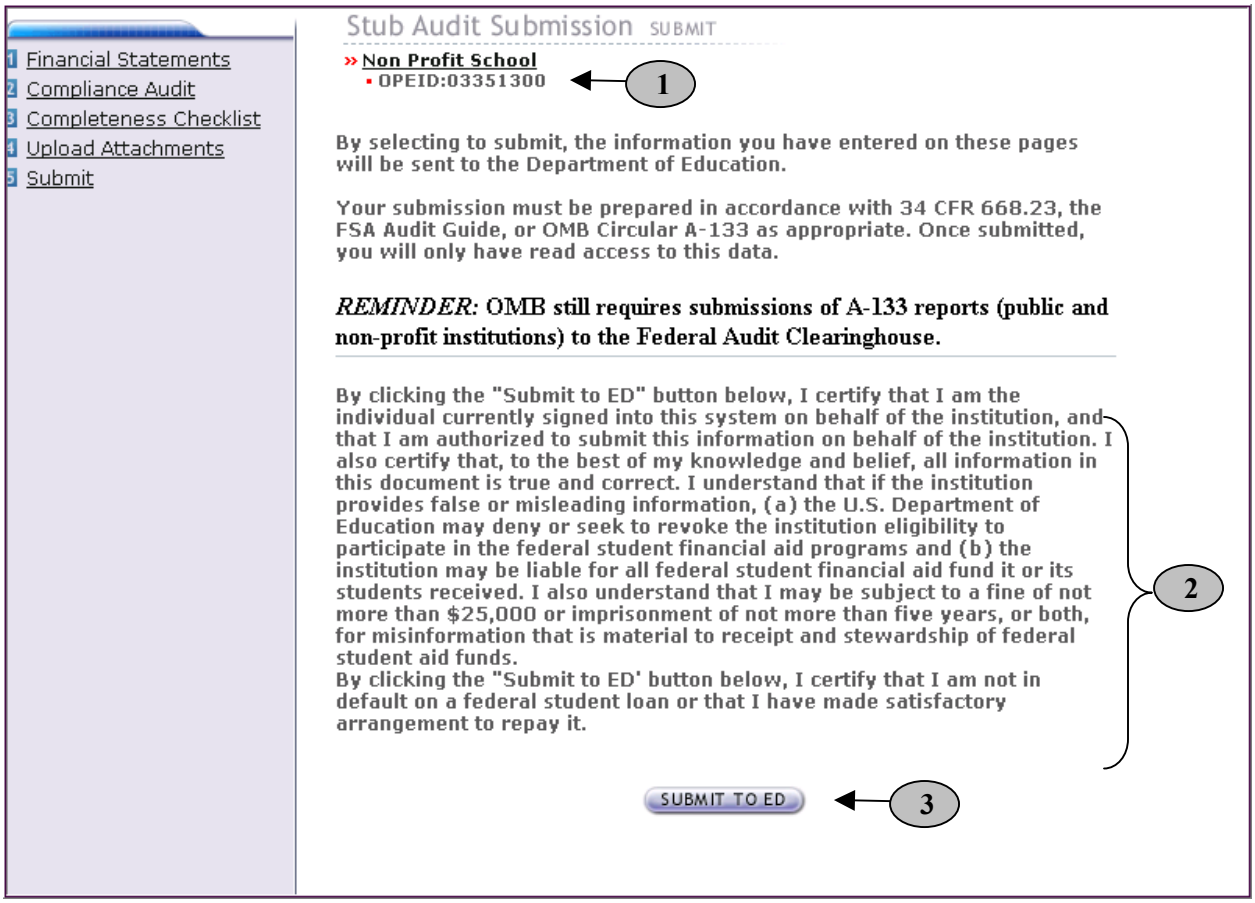
3. Check all appropriate documents attached.
4. After the document has been selected and the file type identified by checking the box, click the "**ADD"** button to ensure that the document has been successfully attached to your compliance audit submission.
5. Click the **CANCEL** button to erase all entries since the last time you saved your work.
6. Click the **SAVE** button to save all entries currently on the screen.
7. Click the **SAVE and PROCEED** button to take you to the Stub Audit Submission-submit page.

NOTE

As part of your stub audit submission, you must include an electronic copy of your complete audited financial statements and compliance audit. Please note that all files must be in a non-editable .pdf format and <u>NO personal information should be contained in attachments such as Social Security Numbers</u>.

Stub Audit Submission-Submit

If you successfully entered, saved and attached an electronic copy of your submission by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text " Stub Audit Submission", and then click on the underlined text "Submit". The screen below should appear:



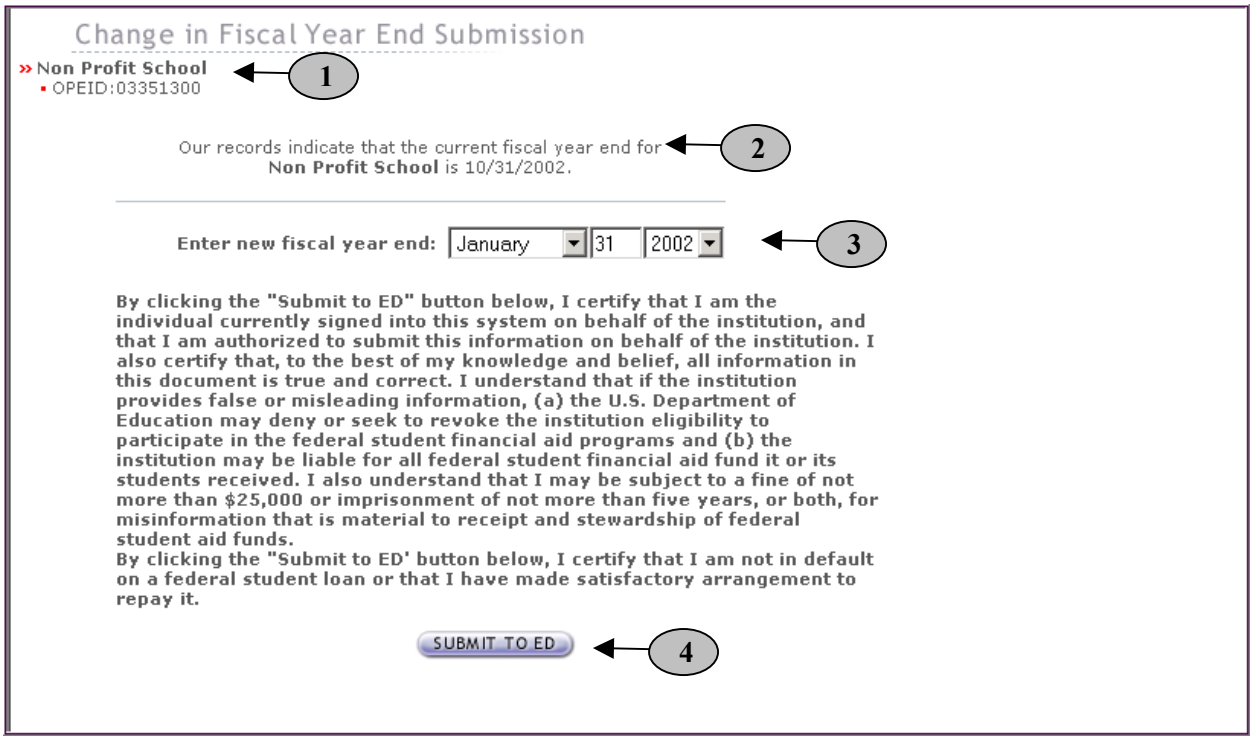
1. Confirm the information displayed is correct.
2. Please read to understand and attest that you have met all requirements.
3. Click on the "**SUBMIT TO ED"** button to complete your Stub Audit Submission process. If you do not have the **"SUBMIT TO ED"** button please verify that "submitter" is selected as a user role. See Manage Users for details.

NOTE **You will have read access only once submitted. Please note that only the financial statements and audit sections for the period audited should be completed and the Stub Audit must be attached.**

Change in FY End

Change in FY END Submission

This page can be reached by repeating the **LOGIN** step. This will take you to your institutions eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text " Change Fiscal Year End Date", and then click on the underlined text "Change in FY End". The screen below should appear:



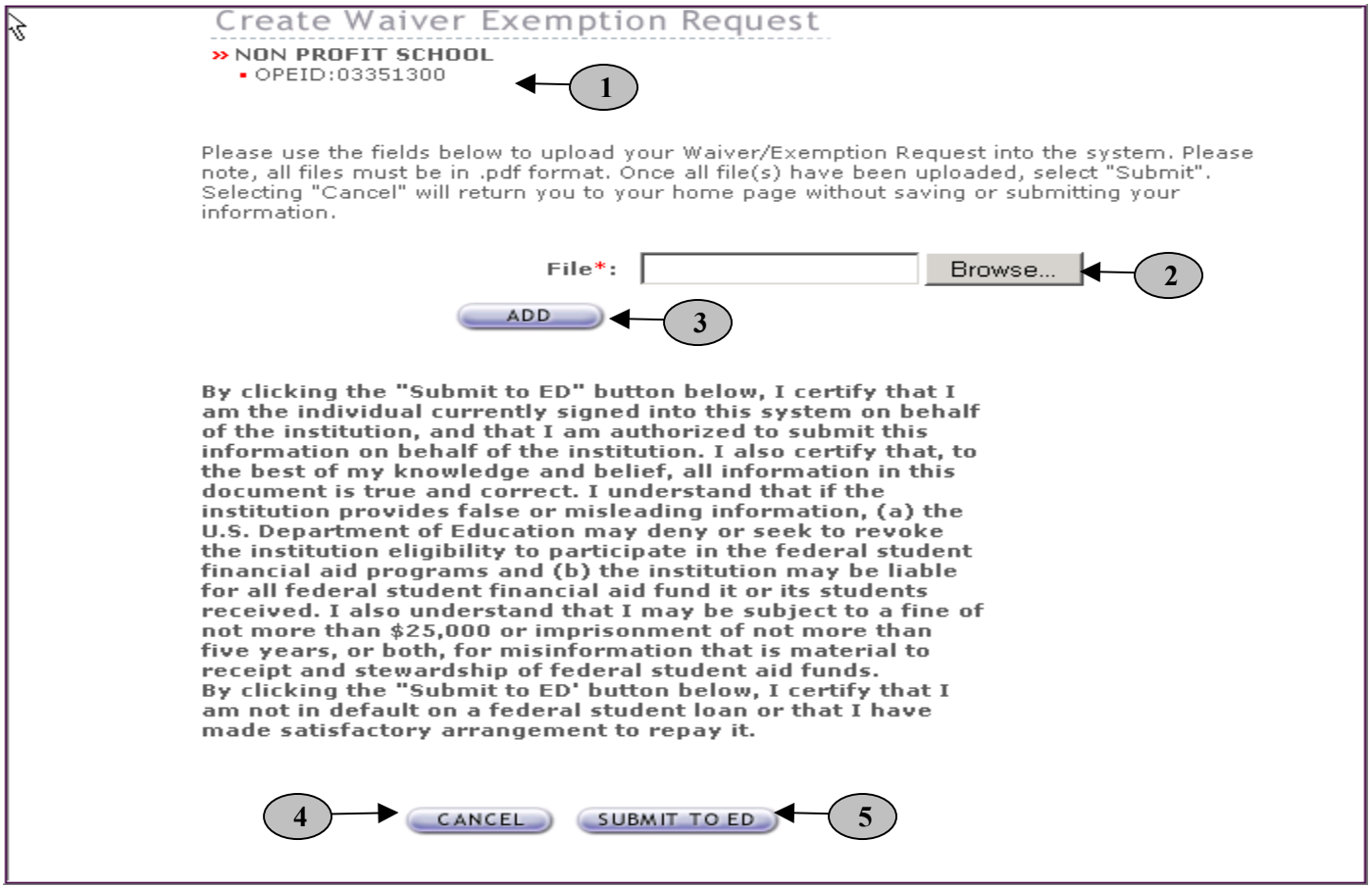
1. Confirm the information displayed is correct.
2. This represents information on file with ED concerning current fiscal year.
3. Click on the drop down list to change date as desired.
4. Click on the "**SUBMIT TO ED**" button to ensure that date change is captured by the eZ-Audit system. If you do not have the "**SUBMIT TO ED**" button please verify that "submitter" is selected as a user role. See Manage Users for details.

NOTE **When notifying ED of a change in fiscal year end, please submit change 90 days prior to your current fiscal year end date. Contact your Case Team Representative for information regarding additional submission requirements**.

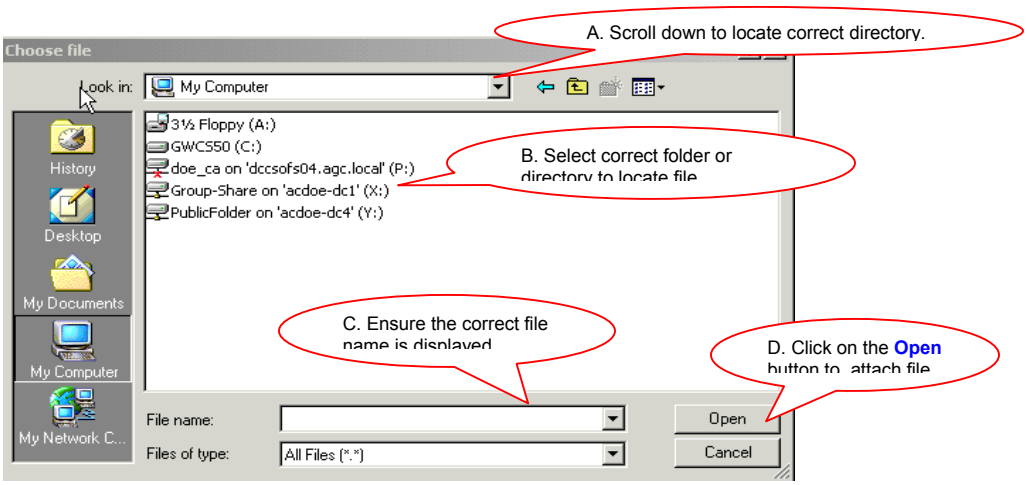
Waiver/Exemption Request

Create Waiver/Exemption Request

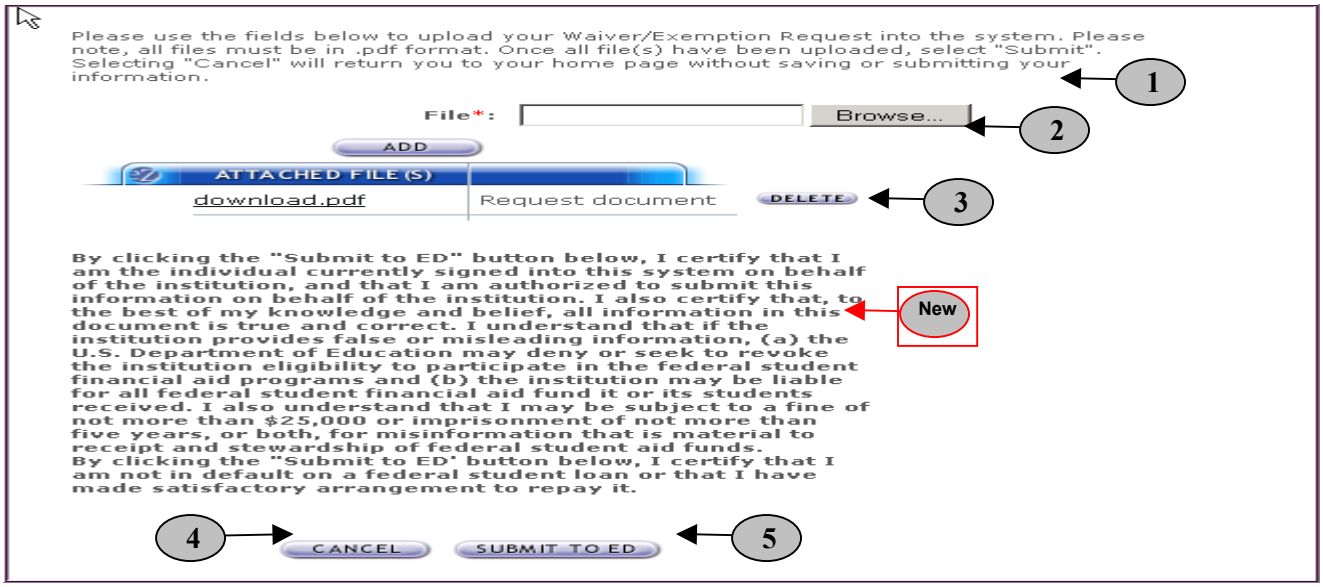
This page can be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Other Submissions", and then click on the underlined text "Create Waiver Exemption Request". The screen below should appear:



1. Confirm the information displayed is correct.
2. Click on the **Browse** button to search for document to be attached. The screen below should appear:



3. After the document has been attached and the file type identified by checking the box, click the "**ADD**" button to ensure that the document has been successfully attached to your compliance audit submission. The screen will then change to the screen below:

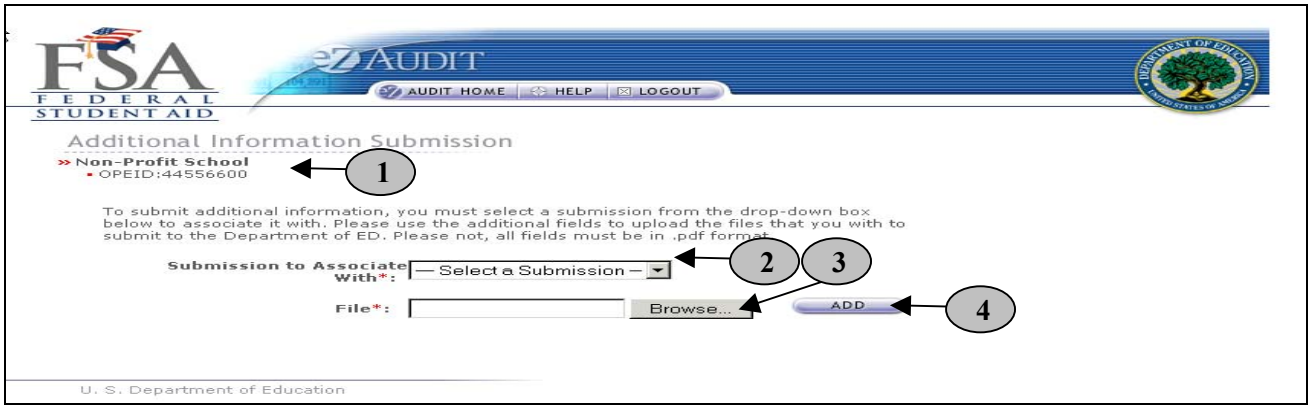


4. Click the **CANCEL** button to erase all entries.
5. Click the "**SUBMIT TO ED**" button to submit your Waiver Exemption Request. This will then take you to your institution's homepage with a displayed confirmation of your transaction. If you do not have the **"SUBMIT TO ED"** button please verify that "submitter" is selected as a user role. See Manage Users for details.

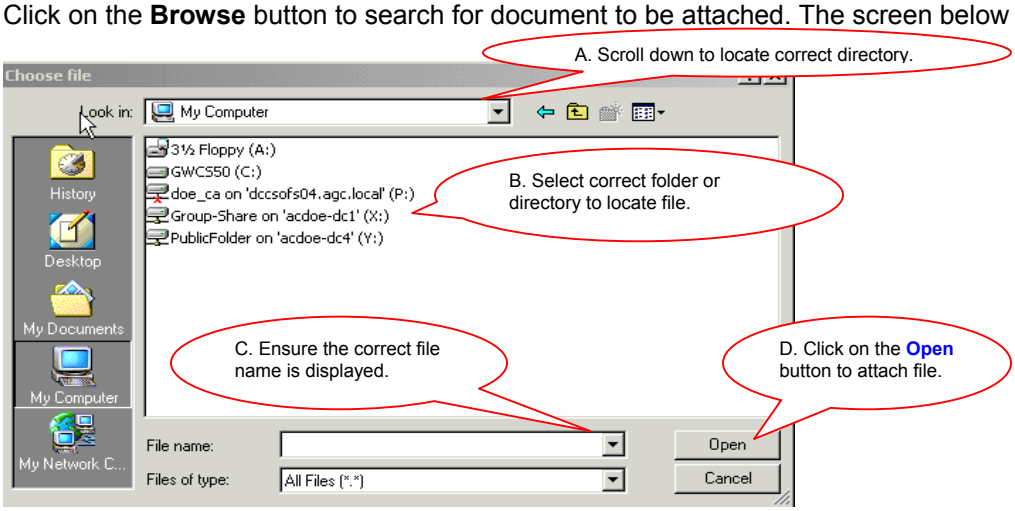
Additional Information

Additional Information Submission

This page can be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Other Submissions", and then click on the underlined text "Submit Additional Information". The screen below should appear:



1. This should read the name of your institution and OPEID number. Confirm that this is correct.
2. Select a submission type.
3. Click on the **Browse** button to search for document to be attached. The screen below should appear:



4. After the document has been attached and the file type identified by checking the box, click the "**ADD**" button to ensure that the document has been successfully attached to your compliance audit submission.

NOTE **All schools are allowed to submit additional information (not requested) related to a current submission before Case Management has completed the review.**

Appendix

Rules of Behavior

eZ-Audit System Rules of Behavior

Statement of Acceptance of User Responsibility

For Official, Approved Use Only – the eZ-Audit system is funded by the Government to support various programmatic efforts needed to accomplish the FSA mission. As such, these resources are to be used only for official Government business. Users should remember that when they use the eZ-Audit system, they are acting in their employment capacity on behalf of ED. Unless approved in writing by management, any activity outside that employment capacity, or which could bring harm or embarrassment to ED/FSA must be avoided.

Privacy Expectations – All users are cautioned that, in general, computers, networks, and information systems are not "private." Users should have no expectation of privacy when using computing resources. E-mail sent via the eZ-Audit system may bear site-specific identifiers in the address (name@ed.gov). As such, regardless of disclaimers, users employing ED/FSA e-mail are representing the site and ED/FSA and must act accordingly.

Monitoring of Computing Resources – Activities on ED/FSA systems and networks are subject to monitoring, recording, and periodic audits to ensure that the resources are functioning properly and to protect against unauthorized use. The System Administrator may access any user's computer system or data communications and disclose information obtained through such auditing to appropriate third parties, e.g., law enforcement personnel. Use of ED/FSA computing resources implies consent by the user to such monitoring, recording, and auditing.

Violations – It is critical that all users adhere to ED/FSA computer policies and accepted user principles regarding appropriate use. Violations of these principles or policies may lead to disciplinary action, possibly including termination of funding and/or employment. Designated administrators or other authorized personnel will evaluate and determine the degree of violation and appropriate disciplinary action.

Manager/Administrator Responsibilities – Management personnel will lead in applying these user principles. Managers are responsible for implementing these accepted user principles in their organization and will be accountable for ensuring that users are aware of and acknowledge their responsibilities.

Accepted User Principles:
Users' access to computing resources indicates a level of trust bestowed upon them by their management and ultimately by ED. Users are responsible for their actions and must be aware of and acknowledge their responsibilities.

At a minimum *all users* are responsible for these principles:

- Ensuring that the eZ-Audit system is used only for official Government business.
- Knowing who their site computer security personnel are and how they can be contacted.
- Ensuring that the eZ-Audit system is used in compliance with Title IV program participation agreements and other applicable regulatory requirements to ensure program integrity.

- Protecting the information users are processing from access by, or disclosure to, unauthorized personnel.
- Immediately reporting all security incidents and potential threats and vulnerabilities involving computing resources to designated computer security personnel.
- Protecting authenticators, such as passwords.
- Reporting any compromise or suspected compromise of a password to designated computer security personnel.
- Accessing only systems, networks, data, control information, and software for which they are authorized.
- Ensuring that system media and system outputs are marked according to their sensitivity and are properly controlled and stored.
- Knowing required storage sanitizing procedures (e.g., overwriting disks that contain sensitive data prior to reuse).
- Avoiding the introduction of malicious code into any computing resource.
- Preventing physical damage to the system.
- Notifying management before relocating computing resources.
- Ensuring that the work area is secured at all times and not duplicated.
- Following procedures for signing out sensitive application documentation when removing these documents from the library and ensuring that sensitive information is not removed from the work area.
- Not removing equipment or storage media from the work area without prior written authorization from the designated systems administrators, security officer or other authorized personnel.

_____ _____

Signature Date