

Appendix A_eZ-Audit R 1.2 Requirements Matrix 3_03_2004.xls

R20 Tag	Name	Requirement text	Release Schedule	Priority	Comments	Source
R20211	INS	A-133 Non-Profit Adjustments (SEE INS requirements for specific requirements)	1.2	H	LOE includes all "INS" requirements.	
R20212	INS	The system will provide fields on the Checklist page for the school to enter a Contact Name and Contact # Email for the Financial Statement.	1.2	H	Change to reference "Checklist" page.	
R20213	INS	The system will provide fields on the Checklist page for the school to enter a Contact Name and Contact # Email for the Compliance Audit.	1.2	H	Change to reference "Checklist" page.	
R20214	INS	The system will require Institution Users to enter values in the Contact Info items on the Checklist page.	1.2	H	Included as part of adding the fields.	
R20215	INS	The system will provide a field to capture "Distribution to Shareholders" on the Income Statement for Proprietary Schools.	1.2	H	Formerly Enhancement SIR # 898. Add a line on the For-Profits Schools Income Statement after Gain(Loss)) from Correction of Error net of Tax that reads Distribution to Shareholders. The item should be subtracted in order to determine Retained Earnings End of Year.	
R20216	INS	The system will provide a link to the Institution Profile page for Institution Users who are viewing submission pages (school name).	1.2	H	Initial Design	
R20217	INS	Edit font on the Checklist page for text Report must include auditors signature.	1.2	H	Initial Design already in	
R20218	INS	Add checklist text for field ?Internal Controls.?	1.2	H	Initial Design already in	
R20219	INS	Change question 8 on the Annual Proprietary FS page from "non-prorata" to "prorata."	1.2	H	Design Session already in Revenue Recognition is being removed from Non-Profit	
R20661	INS	The system will provide an email validity check on the INS Checklist page for the contact information field.	1.2			2/10/2004 CCB
R20220	INS - CA Info	The system will display the following page title on the CA Info Page: Compliance Audit Information.	1.2	H	The Left Nav link will continue to be labeled "Compliance Audit." The page title will change to read "Compliance Audit Information." The current page title reads Compliance Audit. School Type - All	
R20221	INS - CA Info	Question #1 - Eliminate column header "Audited"	1.2	H	No header needed. School Type - Non-Profit and Public	
R20222	INS - CA Info	Question #1 - Eliminate entire "Closeout" column	1.2	H	Delete entire column header and checkboxes. School Type - Non-Profit and Public	

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R20223	INS - CA Info	Remove All Sub questions under question "Does this A-133 audit submission contain any findings related to the FSA Title IV programs?" (Pell Adjustment Student Eligibility Disbursement Refunds)	1.2	H	School Type - Non-Profit and Public. 2/19/2004 - Replaced "report" with "audit submission."	
R20224	INS - CA Info	The system will provide a field to ask "Does the attached A-133 audit report indicate that this audit was conducted in accordance with:" on the Compliance Audit Information Page.	1.2	H	Current field label does not reference "A-133." 2/19/04 - replaced "examination" with "audit" per NACUBO. School Type - Non-Profit and Public	
R20225	INS - CA Info	The system will provide a sub-item for "OMB Circular A-133" to question "Does the attached A-133 audit report indicate that this audit was conducted in accordance with:" on the Compliance Audit Information Page.	1.2	H	Change current sub-item "OMB Standards" to "OMB Circular A-133." School Type - Non-Profit and Public	
R20226	INS - CA Info	The system will provide a field to ask "Type of Auditor's Report Issued on Compliance for Major Programs (Title IV Only)" on the CA Info Page.	1.2	H	Change current field label "Opinion Type" to "Type of Auditor's Report Issued on Compliance for Major Programs." School Type - Non-Profit and Public	
R20227	INS - CA Info	Question "Type of Auditor's Report" - Re-order dropdown list choices to the following: Unqualified Qualified Adverse Disclaimer	1.2	H	School Type - Non-Profit and Public	
R20229	INS - CA Info	The system will provide the following field on the CA Information Page:"For Internal Control Over Major Programs:a) Were material weakness(es) identified?B) Were reportable condition(s) identified that are not considered to be material weaknesses?"	1.2	H	New question. Yes No answer for A, Yes and None Reported for B. If either of these are answered "yes" then record should be flagged for case team review. School Type - Non-Profit and Public	
R20230	INS - CA Info	The system will provide the following field on the CA Information Page: "Were there audit findings in the previous year's A-133 Report?"	1.2	H	Change current field to "Were there audit findings in the previous year's A-133 Report." School Type - Non-Profit and Public	
R20614	INS - CA Info	The system will provide a sub-item for "Government Auditing Standards" to question "Does the attached A-133 audit report indicate that this audit was conducted in accordance with:" on the Compliance Audit Information Page.	1.2	H	Replaces current subitem text "Generally Accepted Accounting Standards (GAGAS)"	Added per 1/12 design session.
R20615	INS - CA Info	The system will provide the following field on the CA Information page: "Was the Student Financial Aid Cluster audited as a Major Program?"	1.2	H	New question. Add as Question 1B on the CA Info Page. Yes No Answer. If NO is answered, then Questions 6 and 7 are not required. User will be unable to select a value for 6. System will not flag the record for having no value. School Type - Non-Profit and Public	Moved to 1B per 1/12 design session.

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R20231	INS - Cash Flow	Eliminate the Cash Flow Statement.	1.2	H	Remove link. Remove from Case View. School Type - Non-Profit	
R20232	INS - Checklist	The system will provide a question on the Checklist page asking "Are the following items included in the attachment of you?re A-133 Report?"	1.2	H	Change question 1 text to "Are the following items included in the attachment of you?re a-133 report?" School Type - Non-Profit and Public	
R20233	INS - Checklist	The system will provide a checklist item Statement of Financial Position.	1.2	H	Change "Balance Sheet" to "Statement of Financial Position" School Type - Non-Profit	
R20234	INS - Checklist	Reorder checklist items to 1) Statement of FP 2) Statement of Activities 3) Cash Flow	1.2	H	School Type - Non-Profit	
R20235	INS - Checklist	Eliminate item "Consolidated Statements"	1.2	H	School Type - Non-Profit and Public	
R20236	INS - Checklist	Change "Statement addressing prior year audit findings" to "Summary Schedule of prior year audit findings"	1.2	H	Change "Statement addressing prior year audit findings" to "Summary Schedule of prior year audit findings" School Type - Non-Profit and Public	
R20237	INS - Checklist	Remove item "Servicer Information Sheet"	1.2	H	School Type - Non-Profit and Public	
R20616	INS - Checklist	The system will provide a field on the checklist page for "Independent Auditors Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statments Performed in Accordance with Government Auditing Standards."	1.2	H	Replaces current reference to "Generally Accepted Government Auditing Standards (GAGAS). School Type - Non-profit and public.	Added per 1/12 design session.
R20238	INS - FS Info	The system will display the following page title on the FS Info Page: Financial Statement Information.	1.2	H	The Left Nav link will continue to be labeled "Financial Statements." The page title will change to read "Financial Statement Information." The current page title reads "Financial Statement." School Type - All	
R20239	INS - FS Info	The system will display the following question on the FS Info page "What type of auditor's report was issued on the financial statements?"	1.2	H	Replaces current question label "Opinion Type" School Type - Non-Profit and Public	
R20240	INS - FS Info	The system will provide the following options in the Dropdown List for the question "What type of auditor's report was issued on the financial statements?": Unqualified Qualified Adverse Disclaimer	1.2	H	Remove "Going Concern" and "Other." School Type - Non-Profit and Public	

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R20241	INS - FS Info	The system will provide a question asking "Is a going concern explanatory paragraph included in the audit report?"	1.2	H	New question. Add Below "What type of auditor's report was issued on the financial statements?" Possible choices are Yes No. Required field. If Yes should be flagged for case review. School Type - Non-Profit and Public	
R20242	INS - FS Info	The system will provide a question asking "For internal control over financial reporting:a) were material weakness(es) identified?b) were reportable condition(s) identified that are not considered to be material weakness(es)?"	1.2	H	New question. Add below "Is a going concern explanatory paragraph included in the audit report?" Possible choices are Yes No for A and Yes None Reported for B. Required fields. If Yes should be flagged for case review. School Type - Non-Profit and Public	
R20243	INS - FS Info	Delete sub questions for question "Do you have any of the following disclosures in your financial statement?"	1.2	H	Current question #7. Remove Ed Compliance Issues Income Recognition and Late Refunds School Type - Non-Profit and Public	
R20244	INS - FS Info	The system will provide the following items as sub-questions to "Do you have any of the following disclosures in your financial statement?":Reviews/InvestigationsTimely Return to Title IV Programs	1.2	H	School Type - Non-Profit and Public. All subitems for this field should result if flag if answered Yes	Added per 1/12 design session.
R20245	INS - FS Info	The system will provide a link to the "Statement of Financial Position" from the FS Information Page.	1.2	H	Currently titled "Balance Sheet." Needs to be incorporated into the Error Messages Link to Page Page Header etc School Type - Non-Profit	
R20246	INS - FS Info	The system will provide a question asking "Were any instance(s) of noncompliance material to the financial statements noted?"	1.2	H	New question. Add below "For internal control over financial reporting:...?" Possible choices are Yes No. Required field. If Yes should be flagged for case review. School Type - Non-Profit and Public	
R20617	INS - FS Info	The system will display the following question on the FS Info page "Are your financial statements audited in accordance with Government Accounting Standards?"	1.2	H	Replaces current text "Are your financial statements audited in accordance with Generally Accepted Government Auditing Standards (GAGAS)?"	Added per 1/12 design session.

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R20 Tag	Name	Requirement text	Release Schedule	Priority	Comments	Source
R20618	INS - FS Info	The system will provide a field to capture "Do you have any of the following disclosures in your financial statement (see manual/help link for definitions)?"	1.2	H	Adds text (see manual/help link for definitions) to current question.	Added per 1/12 design session.
R20247	INS - Ins Home Page	The system will allow Institution Users to access a "Create Waiver Exemption Request Submission" link from the Institution Home page.	1.2	H	The link is currently labeled "Exemption Waiver." Update link name to be consistent with textinfo on the page. School Type - All	
R20248	INS - Statement of Activities	The system will display the following page title on the Statement of Activities Page: Statement of Activities Data.	1.2	H	Add "Data" to current title. School Type - Non-Profit	
R20249	INS - Statement of Activities	The system will provide a field to capture "Government Appropriations" on the Statement of Activities.	1.2	H	New field. Add under "Tuition." Add totals. School Type - Non-Profit	
R20250	INS - Statement of Activities	The system will provide a field to capture "Government Grants and Contracts" on the Statement of Activities.	1.2	H	New field. Add under "Government Appropriations." Add totals. School Type - Non-Profit	
R20251	INS - Statement of Activities	The system will provide a field to capture "Private Gifts Grants and Contracts" on the Statement of Activities.	1.2	H	Change current field "Contributions" to "Private Gifts Grants and Contracts." School Type - Non-Profit	
R20252	INS - Statement of Activities	The system will provide a field to capture "Hospital Revenue" on the Statement of Activities.	1.2	H	new field add below Investment Income. Add to revenue total. School Type - Non-Profit	
R20253	INS - Statement of Activities	Remove field Depreciation and Amortization Expense.	1.2	H	Remove from Calculation as well. School Type - Non-Profit	
R20254	INS - Statement of Activities	Remove field Interest Expense.	1.2	H	Remove from Calculation as well. School Type - Non-Profit	
R20255	INS - Statement of Activities	The system will provide a field to capture "Net Grant Aid to Students" on the Statement of Activities.	1.2	H	Change current field "Internal Scholarships" to "Net Grant Aid to Students." School Type - Non-Profit	
R20256	INS - Statement of Activities	The system will provide a field to capture "Hospital Services" on the Statement of Activities.	1.2	H	New Field under "Net Grant Aid to Students." Add totals. School Type - Non-Profit	
R20257	INS - Statement of Activities	The system will provide a field to capture "Extraordinary Gain (Loss)" on the Statement of Activities.	1.2	H	Add between current totals fields "Total Unrestricted Expenses" and "Change in Unrestricted Net Assets" Current field 21 = 20 + 3 new fields (see manual for #s) School Type - Non-Profit	

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R20 Tag	Name	Requirement text	Release Schedule	Priority	Comments	Source
R20258	INS - Statement of Activities	The system will provide a field to capture "Gain (Loss) on Discontinued Operations" on the Statement of Activities.	1.2	H	Add between current totals fields "Total Unrestricted Expenses" and "Change in Unrestricted Net Assets" Current field 21 = 20 + 3 new fields (see manual for #s) School Type - Non-Profit	
R20259	INS - Statement of Activities	The system will provide a field to capture "Gain (Loss) from Change in Accounting Principle" on the Statement of Activities.	1.2	H	Add between current totals fields "Total Unrestricted Expenses" and "Change in Unrestricted Net Assets" Current field 21 = 20 + 3 new fields (see manual for #s) School Type - Non-Profit	
R20260	INS - Statement of Activities	The system will provide a field to capture "Correction of Error."	1.2	H	Add after current field "unrestricted net assets at beginning of year" Current field 23 = 21 + 22 + new field School Type - Non-Profit. Revised 2/19/04 - Removed (Gain (Loss) from) per NACUBO feedback.	
R20261	INS - Statement of Activities	The system will provide a field to capture Unrestricted Net Assets at the Beginning of the Year as Restated (if applicable).	1.2	H	Totals field = Gain (Loss) from Correction of Error + Unrestricted Net Assets at Beginning of Year Field "Unrestricted Net Assets at End of Year" should = Unrestricted Net Assets at Beginning of Year as Restated + Change in Unrestricted Net Assts	
R20262	INS - Statement of Activities	The system will provide a "comment" field with all "Other" fields on all the Statement of Activities.	1.2	H	Field is not required. School Type - Non-Profit	
R20263	INS - Statement of Financial Position	The system will display the following page title on the Statement of Financial Position Page: Statement of Financial Position Data.	1.2	H	Add "Data" to current title. School Type - Non-Profit	
R20264	INS - Statement of Financial Position	The system will provide a field to capture "Restricted Assets" on the Statement of Financial Position page.	1.2	H	New field add below "Cash and Cash Equivalents." School Type - Non-Profit	
R20265	INS - Statement of Financial Position	Eliminate line "Pledges Receivable"	1.2	H	Remove from Calculation as well. School Type - Non-Profit	

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R20 Tag	Name	Requirement text	Release Schedule	Priority	Comments	Source
R20266	INS - Statement of Financial Position	Move current item "Contributions Receivable" above field "Student Loans Receivable" (new requirement)	1.2	H	Do not include in subtotal for Accounts Receivable School Type - Non-Profit	
R20267	INS - Statement of Financial Position	Change current item "Note Receivable" to "Notes Receivable"	1.2	H	Applies for fields "Note Receivable - Related Party - Secured Note Receivable - Related Party - Unsecured and Note Receivable - Other." School Type - Non-Profit	
R20268	INS - Statement of Financial Position	The system will provide a field to capture "Deferred AdvertisingMarketingRecruiting Costs" on the Statement of Financial Position.	1.2	H	Current field label is "Deferred Advertising." School Type - Non-Profit	
R20269	INS - Statement of Financial Position	The system will provide a field to capture "Long-term debt" on the Statement of Financial Position.	1.2	H	Combine existing fields for LTD Notes Bonds and Other to one field labeled "Long Term Debt" School Type - Non-Profit	
R20270	INS - Statement of Financial Position	The system will provide a field to capture "Student Loans Receivable" on the Statement of Financial Position.	1.2	H	New field. Add below "Contributions Receivable." School Type - Non-Profit	
R20271	INS - Statement of Financial Position	The system will provide a field to capture "Interest In Trusts Held by Others" on the Statement of Financial Position.	1.2	H	New field. Add above "Other Assets." School Type - Non-Profit	
R20272	INS - Statement of Financial Position	The system will provide a field to capture "Current Portion of Long-term Debt" on the Statement of Financial Position.	1.2	H	New field. Add below "Lines of Credit." School Type - Non-Profit	
R20273	INS - Statement of Financial Position	The system will provide a field to capture "Government Advances for Student Loans" on the Statement of Financial Position.	1.2	H	Add below "Liability Under Split Interest Agreements." School Type - Non-Profit	
R20274	INS - Statement of Financial Position	The system will provide a field to capture "Minimum Pension Liability" on the Statement of Financial Position.	1.2	H	Add below "Post Employment & Post Retirement Benefits." School Type - Non-Profit	
R20275	INS - Statement of Financial Position	The system will provide a field to capture "Liability Under Split Interest Agreements" on the Statement of Financial Position.	1.2	H	School Type - Non-Profit	

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R20276	INS - Statement of Financial Position	The system will provide a field to capture "Split Interest Agreements and Term Endowments" on the Statement of Financial Position.	1.2	H	Replaces current field label "Annuities Life Income??" School Type - Non-Profit	
R20277	INS - Statement of Financial Position	The system will provide a "comment" field with all "Other" fields on all the Statement of Financial Position.	1.2	H	Field is not required. School Type - All	
R20278	INS - Statement of Financial Position	Remove "at historical values" from field Property, Plant, and Equipment, including capitalized lease assets - BOTH Data Entry Item and Total Field	1.2	H	Added by Bob Swab on 01/08	
R20619	INS - Statement of Financial Position	Change current label "Contributions Receivable" to "Contributions/Pledges Receivable"	1.2	H	Change current field label	Added per 1/12 design session.
R20620	INS - Statement of Financial Position	The system will add data entry items "Long-Term Debt" and "Current Portion of Long-Term Debt" to determine the value for "Long-Term Debt" used in the Composite Score Calculation.	1.2	H		Added in 1/12 design session.
R20671	INS - Statement of Financial Position	The system will provide a field to capture "Capital Lease Obligation - Current Portion" on the Statement of Financial Position page.	1.2		between current portion of LTD and capital lease obligation	Added 2/19/04 per NACUBO feedback.
R20279	INS - Submit Page	Remove reference to "for review" in 1st paragraph.	1.2	H	School Type - Non-Profit and Public	
R20280	INS - Submit Page	Add "as appropriate" in 2nd paragraph after "OMB Circular A-133"	1.2	H	School Type - Non-Profit and Public	
R20281	INS - Upload	Upload instructions - change reference to "audited financial statements compliance audit" to "A-133 report"	1.2	H	School Type - Non-Profit and Public	
R20621	INS - Upload	Change field label text "All" to "All (Complete A-133 Report and Corrective Action Plan, if applicable)"	1.2	H	Ins Upload. School Type - Non-Profit and Public	Added in 1/12 design session.
R20622	INS - Upload	Move current item "Other" to bottom of list.	1.2	H	Ins Upload. School Type - Non-Profit and Public	Added in 1/12 design session.