FSA

eZ-Audit
Use-Case Specification 9 Appendix: School Group Submission

Version 1.0

Revision History

Date	Version	Description	Author
01/19/2004	1.0	Appendix created to document School Group Submissions, as per Release 2.0 requirements	Ben Lopez
01/22/2004	1.1	Added to Special Requirements to reflect design change to error messages on Submit Page	Ben Lopez

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Use-Case Specification 9 Appendix: School Group Submission

1. Create Submission

1.1 Brief Description

In certain cases, an Institution may be a part of a larger group of Institutions, which eZ-Audit will designate as a School Group. Each School Group will have one Institution designated as a "Locator" school- the rest of the schools in the group will be designated as a "Member" of the group (Extension Point – See Use Case 34, School Group Administration). In Release 2.0, the system will allow Locator-designated Institutions to submit Consolidated Financial Statements for the entire School Group and either Consolidated or Unconsolidated Compliance Audit Information, depending on their Group's configuration (Extension Point – See Use Case 34). Member-designated Institutions will have the ability to submit Compliance Audit, if they are part of a Consolidated/Unconsolidated School Group. The following flows have been created with a Proprietary School focus. For information on different fields for other school types, please refer to Use Case 9 (Extension Point – See Use Case 9).

2. Flow of Events

2.1 Basic Flow: Consolidated Submission by Locator School

1. Data Entry actor logs in

Extension Point - See UC 3 – Login to System**.**

2. Actor selects the "Create FYE xx/xx/xxxx Annual Submission" link from the left navigation bar

The system will automatically recognize the actor as user associated with a Locator School that reports for a Consolidated School Group, and will display the appropriate pages for such a user.

3. The system displays the Financial Statements screen

The system displays the Consolidated Financial Statements screen for a proprietary Locator school, which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
  - Financial Statements
  - Compliance Audit
  - Completeness Checklist
  - Upload Attachments
  - Submit
- Main Page

Data entry actor's associated School name (also a link to the School's Profile page)
School OPEID

All fields are required.

1. Our records indicate that this group contains the following OPEIDs:

   If this information is incorrect, please contact the eZ-Audit Help desk at fsaezaudit@ed.gov

A table is also displayed showing information about all members of the school group, including fields for OPE_ID, School Name, Locator Indicator, City of School, State of School.

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

   Begin Date: (text field)
   End Date: (text field)
   Reason: (text field)

3. Review Auditor Information:

   Records Indicate your Current Auditor is: (audit firm name and TIN are displayed)
   Is this information correct? YES, NO (radio buttons)
   Enter Auditors TIN: (text field)

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

   YES, NO (radio buttons)

5. Are your financial statements audited in accordance with Generally Accepted Government Auditing Standards (GAGAS)?

   YES, NO (radio buttons)

6. Opinion Type

   Select an Opinion Type (drop-down box): unqualified, qualified, going concern, disclaimer, adverse, other – unaudited, and other - compilation

7. Enter 90/10 Revenue Attestation Percentage

Every Institution in the submitting School Group will have a text box for the 90/10 Revenue Attestation Percentage in the following format:

OPEID (pre-populated) (text box) %

8. Do you have any of the following disclosures in your financial statement?

	YES NO
• Going Concern	(radio buttons)
• Contingent Liabilities	(radio buttons)
• Debt Agreement Violation	(radio buttons)
• ED Compliance Issues	(radio buttons)
• Revenue Recognition (Non- Prorata)	(radio buttons)
• Late Refunds	(radio buttons)

9. Enter Financial Statement Data

   Balance Sheet (link)

   Income Statement (link)

   Cash Flow Statement (link)

CANCEL, SAVE, SAVE and PROCEED (buttons)

4. Data Entry actor enters the Financial Statements information

- Data Entry actor enters values for questions 1 through 8 on the Financial Statements screen: (All fields are required.)

5. Data Entry actor selects Balance Sheet link

To complete item 9 'Enter Financial Statement Data', Data Entry actor first selects the Balance Sheet link

6. System returns the Balance Sheet page

Balance Sheet page contains the following fields:

LINE NO.	PROPRIETARY INSTITUTION - BALANCE SHEET	CALCULATIONS
1	Cash and Cash Equivalents:	
2	Accounts Receivable - Student:	
3	Accounts Receivable - Employee:	
4	Accounts Receivable - Related Parties - Secured:	
5	Accounts Receivable - Related Parties - Unsecured:	
6	Accounts Receivable - Other:	
7	Allowance for Doubtful Accounts:	
8	**Net Accounts Receivable:**	*SUM(2:6)-7*
9	Prepaid Expenses:	
10	Inventories:	
11	Note Receivable - Related Parties - Secured:	
12	Note Receivable - Related Parties - Unsecured:	
13	Note Receivable - Other:	
14	Investments (current):	
15	Deferred Advertising:	
16	Deferred Income Tax - Current:	
17	Other Current Assets:	
18	**Total Current Assets:**	1+8+SUM(9:17)
19	Property, Plant, and Equipment, including capitalized lease assets at historical costs:	
20	Accumulated Depreciation:	
21	**Net Property, Plant, and Equipment, including capitalized lease assets at historical costs:**	19-20
22	Intangible assets, net of amortization (excluding goodwill):	
23	Goodwill, net:	
24	Investments (non-current):	
25	Note Receivable - Related Parties - Secured:	
26	Note Receivable - Related Parties, Unsecured:	
27	Note Receivable - Other:	
28	Deferred Income Tax - Non-Current:	
29	Other Assets:	
30	**Total Assets:**	18+21+SUM(22:29)

LINE NO.	PROPRIETARY INSTITUTION - BALANCE SHEET (con't)	CALCULATIONS
31	Accounts Payable:	
32	Refunds Payable:	
33	Student Deposits and Advances:	
34	Accrued Expenses:	
35	Current Portion of Long-Term Debt:	
36	Deferred Tuition:	
37	Deferred Taxes - Current:	
38	Line of Credit:	
39	Current Portion of Capital Lease Obligations:	
40	Other Current Liabilities:	
41	**Total Current Liabilities:**	SUM(31:40)
42	Long-term Debt, net of current portion:	
43	Deferred Taxes - Non-Current:	
44	Capital Lease Obligations:	
45	Deferred Compensation:	
46	Annuities Payable:	
47	Post Employment & Post Retirement Benefits:	
48	Other Liabilities:	
49	**Total Liabilities**	41+SUM(42:48)
50	Contributed Capital:	
51	Retained Earnings:	
52	Common Stock:	
53	Preferred Stock:	
54	Paid in Capital Excess of Par:	
55	Unrealized Gain (Loss) on Marketable Securities:	
56	Comprehensive Income (Loss):	
57	Treasury Stock:	
58	**Total Owner's Equity:**	SUM(50:57)
59	**Total Liabilities and Owner's Equity:**	49+58

6. Data Entry actor completes Balance Sheet

All fields are numeric (positive and negative). Italic fields indicate calculated fields. All fields are mandatory.

7. Data Entry actor selects Save & Proceed

Data Entry actor selects to Save & Proceed .

8. System Returns the Income Statement page

The Income Statement page contains the following fields:

LINE NO.	PROPRIETARY INSTITUTION - INCOME STATEMENT	CALCULATIONS
1	Revenue:	
2	Tuition and Fees (less refunds and institutional schoolarships):	
3	Other:	
4	**Total Revenue:**	SUM(1:3)
5	Non-Operating Income:	
6	Gains on Sale of Investments, net of losses:	
7	Interest Income:	
8	Other:	
9	**Total Non-Operating Income**	SUM(5:8)
10	**Total Income:**	4+9
11	Cost of Goods Sold:	
12	Salaries Expense:	
13	Rent Expense:	
14	Insurance Expense:	
15	Administrative Expenses:	
16	Depreciation and Amortization Expense:	
17	Interest Expense:	
18	Bad Debt Expense:	
19	Marketing:	
20	Recruiting:	
21	Other Expenses:	
22	**Total Expenses:**	SUM(11:21)
23	**Net Income Before Taxes:**	10-22
24	Provision for Income Taxes:	
25	**Net Income After Taxes:**	23-24
26	Extraordinary Gain (Loss), net of tax:	
27	Gain (Loss) from Discontinued Operations, net of tax:	
28	Gain (Loss) from Change in Accounting Principle, net of tax:	
29	**Net Income:**	25+SUM(26:28)
30	Retained Earnings, Beginning of year:	
31	Gain (Loss) from Correction of Error, net of tax:	
32	**Retained Earnings, End of Year:**	SUM(29:31)

9. Data Entry user enters Income Statement information

All fields are numeric (positive and negative). *Italic* fields indicate calculated fields. All fields are mandatory.

10. Data Entry actor selects Save & Proceed

Data Entry actor selects to Save & Proceed.

11. System returns Cash Flow Statement page

System returns Cash Flow Statement page which contains the following fields:

LINE NO.	CASH FLOWS STATEMENT	CALCULATIONS
1	Net Cash Provided by (Used in) Operating Activities:	
2	Net Cash Provided by (Used in) Investing Activities:	
3	Net Cash Provided by (Used in) Financing Activities:	
4	**Net Increase (Decrease) in Cash and Cash Equivalents:**	SUM(1:3)
5	Cash and Cash Equivalents at Beginning of Year:	
6	**Cash and Cash Equivalents at End of Year:**	5+4

12. Data Entry actor completes Cash Flow Statement

All fields are numeric (positive and negative). *Fields in* **bold** indicate calculated fields. All fields are mandatory.

13. Data Entry actor selects to Save and Proceed

14. System displays the Compliance Audit Information page

System displays the Compliance Audit page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
    1. Financial Statements
    2. Compliance Audit
    3. Completeness Checklist
    4. Upload Attachments
    5. Submit
- Main Content:
    Data entry actor's associated School name (also a link to the School's Profile Page)
    School OPEID

All fields are required.

1. Our records indicate that this group contains the following OPEIDs:

    - If this information is incorrect, please contact the eZ-Audit Help desk at fsaezaudit@ed.gov.

A table is also displayed showing information about all members of the school group, including fields for OPE_ID, School Name, Locator Indicator, City of School, State of School.

2. Indicate the Programs Examined in the Attached Audit

		Audited	Closeout
• FSEOG	84.007	(check boxes)	
• FFELP	84.032	(check boxes)	
• FWS	84.033	(check boxes)	
• FPL	84.038	(check boxes)	
• Pell	84.063	(check boxes)	
• FDLP	84.268	(check boxes)	

3. Indicate the Period Audited (mm/dd/yyyy)

   Begin Date: (text field)
   End Date: (text field)
   Reason if less than 1 year: (text field)

4. Review Auditor Information:

   Records Indicate your Current Auditor is: (audit firm name and TIN are displayed)
   Is this information correct? YES, NO (radio buttons)
   Enter Auditors TIN: (text field)

5. Does this Compliance Audit contain any findings related to the FSA Title IV programs?

   YES, NO (radio buttons)

   If yes, do these include findings of the following types?

	YES NO	
• Pell Adjustment:	(radio buttons)	
• Student Eligibility:	(radio buttons)	If Yes, Summary Schedule A is required in the attached audit
• Disbursement:	(radio buttons)	If Yes, Summary Schedule B is required in the attached audit
• Refunds:	(radio buttons)	If Yes, Summary Schedule C is required in the attached audit

6. Does the attached audit indicate that the examination was conducted in accordance with:

	YES NO
• Generally Accepted Government Auditing Standards (GAGAS):	(radio buttons)
• Audit Guide:	(radio buttons)

7. Opinion Type

   Select an Opinion Type (drop-down): Unqualified, Qualified, Disclaimer, Adverse

8. Were there audit findings in the previous year's audit

YES, NO (radio buttons)

9. Does Institution utilize a Third-Party Servicer?

   YES, NO (radio buttons)

10. Does the attached audit indicate that management assertions have been examined, that the institution complied with the specified compliance requirements regarding:

	YES NO
▪ Institutional Eligibility and Participation:	(radio buttons)
▪ Reporting:	(radio buttons)
▪ Student Eligibility:	(radio buttons)
▪ Disbursements:	(radio buttons)
▪ Refunds:	(radio buttons)
▪ GAPS and Cash Management:	(radio buttons)
▪ Perkins:	(radio buttons)
▪ Administrative Capability:	(radio buttons)

CANCEL, SAVE, SAVE and PROCEED (buttons)

15. Data Entry user enters Compliance Audit Information

- Data Entry user enters values for all questions on the Compliance Audit information page (all fields are required).

16. Data Entry actor selects Save and Proceed function

17. System returns the Checklist page

System displays the Checklist page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
  1. Financial Statements
  2. Compliance Audit
  3. Completeness Checklist
  4. Upload Attachments
  5. Submit
- Main Content:
  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

All fields are required.

1. Are the following items included in the attachment of your Consolidated Financial Statements?

	YES	NO	N/A	If N/A, please provide reason
• Balance Sheet	(radio buttons)			(text-box) *applies to all items below*
• Income Statement				
• Change in Equity				
• Cash Flows Statement				
• Consolidated Statements				
• Notes to Financial Statements				
• 90/10 Revenue Percentage Reported in the Notes to the Financial Statements				
• Report on Compliance with Laws and Regulations				
• Report on Internal Controls (This report must contain the Auditors signature)				
• Report of Financial Statements (This report must contain the Auditors signature)				

2. Are the following items included in the attachment of your Consolidated Compliance Audit?

	YES	NO	N/A	If N/A, please provide reason
• Servicer Information Sheet	(radio buttons)			(text-box) *applies to all items below*
• Auditor Information Sheet				
• Summary Schedule A				
• Summary Schedule B				
• Summary Schedule C				
• Corrective Action Plan				
• Schedule of Findings & Questioned Costs				
• Statement addressing prior year audit findings				
• Independent Auditors Report (This report must include auditors' signature)				
• Explanation of All Current Year Audit Findings				

Does the Independent Auditor's Report make reference to the examination of required management assertions?

	YES	NO	N/A	If N/A, please provide reason
• Institutional Eligibility & Participation	(radio buttons)			(text-box) *applies to all items below*
• Reporting				
• Student Eligibility				
• Disbursements				
• Refunds/Return of Title IV				
• GAPS & Cash Management				
• Perkins Loan				
• Administrative Capability				

3. Contact Information/Additional Notes

Please let us know who to contact with questions regarding this submissions

Financial Statement Contact

Name: (Text-box)

Email: (Text-box)

Compliance Audit Contact

Name: (Text-box)

Email: (Text-box)

Enter any additional notes:

(Text-box)

CANCEL, SAVE, SAVE and PROCEED (buttons)

18. Data Entry user completes the Checklist page

Data Entry user completes the Checklist page by filling out all fields.

19. Data Entry actor selects Save and Proceed function

20. System returns the Upload Attachments page

System displays the Upload Attachments page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:

1. Financial Statements
2. Compliance Audit
3. Completeness Checklist
4. Upload Attachments
5. Submit

- Main Content:
  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

Text with upload instructions and explanation that the user must upload electronic copies of audited financial statements, compliance audit, and corrective action plan.

File: (text-box) Browse…(button)
Audited Financial Statements: (checkbox)
Compliance Audit: (checkbox)
Corrective Action Plan: (checkbox)
Other: (checkbox)
All: (checkbox)

ADD (button)

ATTACHED FILES TYPE (table)
Populated with attached files Delete (button)

CANCEL, SAVE, SAVE and PROCEED (buttons)

21. Data Entry user uploads attachments

Data Entry user uploads .pdf attachments by clicking the browse button and selecting files. User checks all relevant checkboxes and clicks ADD. (Attached files are displayed in the table.)

22. Data Entry actor selects Save and Proceed function

23. System returns the Submit page

System returns the Submit page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
  1. Financial Statements
  2. Compliance Audit
  3. Completeness Checklist
  4. Upload Attachments
  5. Submit
- Main Content:
  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

By selecting to submit, the information you have entered on these pages will be sent to the

Department of Education for review.

If your institution is part of a school group, please note that the record is not transmitted to ED until all members of the school group have completed their portion of the submission. For further explanation, refer to the "Step-By-Step Guide to Using eZ-AUDIT.

Supporting text

SUBMIT TO ED (button)

24. **Data Entry actor selects Submit to ED function**
25. **The system checks to make sure that the Consolidated Financial Statement, Compliance Audit, Checklist, and Upload items are all complete.**

If not the system displays an error message (See Special Requirements).

26. **The system returns user to home page and displays a text message to the Data Entry actor that the submission was received by the Department of Education**

The system will return the user to the home page and display a text message on screen to the Data Entry actor that the submission has been received by the Department of Education and that they will be contacted if it is determined that additional information is needed.

2.2 Alternative Flows

2.2.1 Unconsolidated Submission by a Locator School

1. **Repeat Steps 1 and 2.**

The system will recognize the data actor as a user associated with a Locator school of a School Group that files unconsolidated reports.

2. **The system displays the Financial Statements screen**

The system displays the Financial Statements screen for Proprietary schools, which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
    1. Financial Statements
    2. Compliance Audit
    3. Completeness Checklist
    4. Upload Attachments
    5. Submit

- Main Content:
  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

All fields are required.

1. Our records indicate that this group contains the following OPEIDs:

If this information is incorrect, please contact the eZ-Audit Help desk at fsaezaudit@ed.gov

A table is also displayed showing information about all members of the school group, including fields for OPE_ID, School Name, Locator Indicator, City of School, State of School.

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

   Begin Date: (text field)
   End Date: (text field)
   Reason: (text field)

3. Review Auditor Information:

   Records Indicate your Current Auditor is: (audit firm name and TIN are displayed)
   Is this information correct? YES, NO (radio buttons)
   Enter Auditors TIN: (text field)

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

   YES, NO (radio buttons)

5. Are your financial statements audited in accordance with Generally Accepted Government Auditing Standards (GAGAS)?

   YES, NO (radio buttons)

6. Opinion Type

   Select an Opinion Type (drop-down box): unqualified, qualified, going concern, disclaimer, adverse, other – unaudited, and other - compilation

7. Enter 90/10 Revenue Attestation Percentage

Every Institution in the submitting School Group will have a text box for the 90/10 Revenue Attestation Percentage in the following format:

OPEID (pre-populated) (text box) %

8. Do you have any of the following disclosures in your financial statement?

	YES NO
• Going Concern	(radio buttons)
• Contingent Liabilities	(radio buttons)
• Debt Agreement Violation	(radio buttons)
• ED Compliance Issues	(radio buttons)
• Revenue Recognition (Non- Prorata)	(radio buttons)
• Late Refunds	(radio buttons)

9. Enter Financial Statement Data

   Balance Sheet (link)

   Income Statement (link)

   Cash Flow Statement (link)

CANCEL, SAVE, SAVE and PROCEED (buttons)

3. Data Entry actor enters the Financial Statements information

- Data Entry actor enters values for questions 1 through 8 on the Financial Statements screen: (All fields are required.)

4. Data Entry actor selects Balance Sheet link

To complete item 9 'Enter Financial Statement Data', Data Entry actor first selects the Balance Sheet link

5. System returns the Balance Sheet page

Balance Sheet page contains the following fields:

LINE NO.	PROPRIETARY INSTITUTION - BALANCE SHEET	CALCULATIONS
1	Cash and Cash Equivalents:	
2	Accounts Receivable - Student:	
3	Accounts Receivable - Employee:	
4	Accounts Receivable - Related Parties - Secured:	
5	Accounts Receivable - Related Parties - Unsecured:	
6	Accounts Receivable - Other:	
7	Allowance for Doubtful Accounts:	
8	**Net Accounts Receivable:**	*SUM(2:6)-7*
9	Prepaid Expenses:	
10	Inventories:	
11	Note Receivable - Related Parties - Secured:	
12	Note Receivable - Related Parties - Unsecured:	
13	Note Receivable - Other:	
14	Investments (current):	
15	Deferred Advertising:	
16	Deferred Income Tax - Current:	
17	Other Current Assets:	
18	**Total Current Assets:**	1+8+SUM(9:17)
19	Property, Plant, and Equipment, including capitalized lease assets at historical costs:	
20	Accumulated Depreciation:	
21	**Net Property, Plant, and Equipment, including capitalized lease assets at historical costs:**	19-20
22	Intangible assets, net of amortization (excluding goodwill):	
23	Goodwill, net:	
24	Investments (non-current):	
25	Note Receivable - Related Parties - Secured:	
26	Note Receivable - Related Parties, Unsecured:	
27	Note Receivable - Other:	
28	Deferred Income Tax - Non-Current:	
29	Other Assets:	
30	**Total Assets:**	18+21+SUM(22:29)

LINE NO.	PROPRIETARY INSTITUTION - BALANCE SHEET (con't)	CALCULATIONS
31	Accounts Payable:	
32	Refunds Payable:	
33	Student Deposits and Advances:	
34	Accrued Expenses:	
35	Current Portion of Long-Term Debt:	
36	Deferred Tuition:	
37	Deferred Taxes - Current:	
38	Line of Credit:	
39	Current Portion of Capital Lease Obligations:	
40	Other Current Liabilities:	
41	**Total Current Liabilities:**	SUM(31:40)
42	Long-term Debt, net of current portion:	
43	Deferred Taxes - Non-Current:	
44	Capital Lease Obligations:	
45	Deferred Compensation:	
46	Annuities Payable:	
47	Post Employment & Post Retirement Benefits:	
48	Other Liabilities:	
49	**Total Liabilities**	41+SUM(42:48)
50	Contributed Capital:	
51	Retained Earnings:	
52	Common Stock:	
53	Preferred Stock:	
54	Paid in Capital Excess of Par:	
55	Unrealized Gain (Loss) on Marketable Securities:	
56	Comprehensive Income (Loss):	
57	Treasury Stock:	
58	**Total Owner's Equity:**	SUM(50:57)
59	**Total Liabilities and Owner's Equity:**	49+58

6. Data Entry actor completes Balance Sheet

All fields are numeric (positive and negative). Italic fields indicate calculated fields. All fields are mandatory.

7. Data Entry actor selects Save & Proceed

Data Entry actor selects to Save & Proceed.

8. System Returns the Income Statement page

The Statement of Activities page contains the following fields:

LINE NO.	PROPRIETARY INSTITUTION - INCOME STATEMENT	CALCULATIONS
1	Revenue:	
2	Tuition and Fees (less refunds and institutional schoolarships):	
3	Other:	
4	**Total Revenue:**	SUM(1:3)
5	Non-Operating Income:	
6	Gains on Sale of Investments, net of losses:	
7	Interest Income:	
8	Other:	
9	**Total Non-Operating Income**	SUM(5:8)
10	**Total Income:**	4+9
11	Cost of Goods Sold:	
12	Salaries Expense:	
13	Rent Expense:	
14	Insurance Expense:	
15	Administrative Expenses:	
16	Depreciation and Amortization Expense:	
17	Interest Expense:	
18	Bad Debt Expense:	
19	Marketing:	
20	Recruiting:	
21	Other Expenses:	
22	**Total Expenses:**	SUM(11:21)
23	**Net Income Before Taxes:**	10-22
24	Provision for Income Taxes:	
25	**Net Income After Taxes:**	23-24
26	Extraordinary Gain (Loss), net of tax:	
27	Gain (Loss) from Discontinued Operations, net of tax:	
28	Gain (Loss) from Change in Accounting Principle, net of tax:	
29	**Net Income:**	25+SUM(26:28)
30	Retained Earnings, Beginning of year:	
31	Gain (Loss) from Correction of Error, net of tax:	
32	**Retained Earnings, End of Year:**	SUM(29:31)

9. Data Entry user enters Income Statement information

All fields are numeric (positive and negative). *Italic* fields indicate calculated fields. All fields are mandatory.

10. Data Entry actor selects Save & Proceed

Data Entry actor selects to Save & Proceed.

11. System returns Cash Flow Statement page

System returns Cash Flow Statement page which contains the following fields:

LINE NO.	CASH FLOWS STATEMENT	CALCULATIONS
1	Net Cash Provided by (Used in) Operating Activities:	
2	Net Cash Provided by (Used in) Investing Activities:	
3	Net Cash Provided by (Used in) Financing Activities:	
4	**Net Increase (Decrease) in Cash and Cash Equivalents:**	SUM(1:3)
5	Cash and Cash Equivalents at Beginning of Year:	
6	**Cash and Cash Equivalents at End of Year:**	5+4

12. Data Entry actor completes Cash Flow Statement

All fields are numeric (positive and negative). *Fields in* **bold** indicate calculated fields. All fields are mandatory.

13. Data Entry actor selects to Save and Proceed

14. System displays the Compliance Audit Information page

System displays the Program & Audit page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
    1. Financial Statements
    2. Compliance Audit
    3. Completeness Checklist
    4. Upload Attachments
    5. Submit
- Main Content:
    Data entry actor's associated School name (also a link to the School's Profile Page)
    School OPEID

(A Message is displayed stating:)
You are currently viewing the Compliance Audit for OPEID: (pre-populated with Data entry actor's associated School OPEID)

All fields are required.

1. Our records indicate that this group contains the following OPEIDs:

*If this information is incorrect, please contact the eZ-Audit Help desk at fsaezaudit@ed.gov.

A table is also displayed showing information about all members of the school group, including fields for OPE_ID, School Name, Locator Indicator, City of School, State of School. The Locator institution information will be in bold and its Locator Indicator will be checked. The names of all member schools will be hyperlinks to each school's Compliance Audit information.

2. Indicate the Programs Examined in the Attached Audit

		Audited	Closeout
• FSEOG	84.007	(check boxes)	
• FFELP	84.032	(check boxes)	
• FWS	84.033	(check boxes)	
• FPL	84.038	(check boxes)	
• Pell	84.063	(check boxes)	
• FDLP	84.268	(check boxes)	

3. Indicate the Period Audited (mm/dd/yyyy)

   Begin Date: (text field)
   End Date: (text field)
   Reason if Less than 1 year: (text field)

4. Review Auditor Information:

   Records Indicate your Current Auditor is: (audit firm name and TIN are displayed)
   Is this information correct? YES, NO (radio buttons)
   Enter Auditors TIN: (text field)

5. Does this Audit contain any findings? (If Question 3 is 'yes', this applies to all schools listed.)

   YES, NO (radio buttons)

   If yes, do these include findings of the following types?

	YES NO	
• Pell Adjustment:	(radio buttons)	
• Student Eligibility:	(radio buttons)	If Yes, Summary Schedule A is required in the attached audit
• Disbursement:	(radio buttons)	If Yes, Summary Schedule B is required in the attached audit
• Refunds:	(radio buttons)	If Yes, Summary Schedule C is required in the attached audit

6. Does the attached audit indicate that the examination was conducted in accordance with:

	YES NO
• Generally Accepted Government Auditing Standards (GAGAS):	(radio buttons)
• Audit Guide:	(radio buttons)

7. Opinion Type

   Select an Opinion Type (drop-down): Unqualified, Qualified, Disclaimer, Adverse

8. Were there audit findings in the previous year's audit?

   YES, NO (radio buttons)

9. Does Institution utilize a Third-Party Servicer?

   YES, NO (radio buttons)

10. Does the attached audit indicate that management assertions have been examined, that the institution complied with the specified compliance requirement regarding:

    YES, NO (radio buttons)

    Institutional Eligibility and Participation:

    Reporting:

    Student Eligibility:

    Disbursements:

    Refunds:

    GAPS and Cash Management:

    Perkins:

    Administrative Capability:

CANCEL, SAVE, SAVE and PROCEED (buttons)

15. Data Entry user enters Compliance Audit Information

Data Entry user enters values for all questions on the Compliance Audit information page (all fields are required).

16. Data Entry actor selects Save and Proceed function

17. System returns the Checklist page

System displays the Checklist page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
  1. Financial Statements
  2. Compliance Audit
  3. Completeness Checklist
  4. Upload Attachments
  5. Submit
- Main Content:

  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

All fields are required.

1. Are the following items included in the attachment of your Consolidated Financial Statement?

	YES	NO	N/A	If N/A, please provide reason
• Balance Sheet	(radio buttons)			(text-box) *applies to all items below*
• Income Statement				
• Change In Equity				
• Cash Flows Statement				
• Consolidated Statements				
• Notes to Financial Statements				
• 90/10 Revenue Percentage Reported in the Notes to the Financial Statements				
• Report on Compliance with Laws and Regulations				
• Report on Internal Controls (This report must contain the Auditor's Signature)				
• Report on Financial Statements (This report must contain the Auditor's Signature)				

	(Dropdown Box)
Select Compliance Audit	(pre-populated with Data entry actor's associated OPEID, but contains all member OPEIDs as well)

Data entry actor's associated School name

School OPEID

2. Are the following items included in the attachment of your Compliance Audit?

	YES	NO	N/A	If N/A, please provide reason
• Servicer Information Sheet	(radio buttons)			(text-box) *applies to all items below*
• Auditor Information Sheet				
• Summary Schedule A				
• Summary Schedule B				
• Summary Schedule C				
• Corrective Action Plan				
• Schedule of Findings & Questioned Costs				
• Schedule addressing prior year findings				
• Independent Auditors Report (This report must include the Auditors' signature)				
• Explanation of All Current Year Audit Findings				

Does the Independent Auditor's Report make reference to the examination of required management assertions?

	YES (radio buttons)	NO	N/A	If N/A, please provide reason (text-box) *applies to all items below*
• Institutional Eligibility & Participation				
• Reporting				
• Student Eligibility				
• Disbursements				
• Refunds / Return of Title IV				
• GAPS & Cash Management				
• Perkins Loan				
• Administrative Capability				

3. Contact Information/Additional Notes

Please let us know who to contact with questions regarding this submissions

Financial Statement Contact

Name: (Text-box)

Email: (Text-box)

Compliance Audit Contact

Name: (Text-box)

Email: (Text-box)

Enter any additional notes:

(Text-box)

CANCEL, SAVE, SAVE and PROCEED (buttons)

18. Data Entry user completes the Checklist page

Data Entry user completes the Checklist page by filling out all fields.

19. Data Entry actor selects Save and Proceed function

20. System returns the Upload Attachments page

System displays the Checklist page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
    1. Financial Statements
    2. Compliance Audit
    3. Completeness Checklist

4. Upload Attachments
5. Submit

- Main Content:
  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

Text with upload instructions and explanation that the user must upload electronic copies of audited financial statements, compliance audit, and corrective action plan.

Select OPEID: (dropdown box pre-populated with Locator school OPEID, but all member school OPEIDs of the group can be selected)

File: (text-box) Browse…(button)
Audited Financial Statements: (checkbox)
Compliance Audit: (checkbox)
Corrective Action Plan: (checkbox)
Other: (checkbox)
All: (checkbox)

ADD (button)

ATTACHED FILES TYPE (table)
Populated with attached files Delete (button)

CANCEL, SAVE, SAVE and PROCEED (buttons)

21. Data Entry user uploads attachments

Data Entry user uploads .pdf attachments by clicking the browse button and selecting files. User checks all relevant checkboxes and clicks ADD. (Attached files are displayed in the table.)

22. Data Entry actor selects Save and Proceed function

23. System returns the Submit page

System returns the Submit page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
  1. Financial Statements
  2. Compliance Audit
  3. Completeness Checklist
  4. Upload Attachments
  5. Submit
- Main Content:
  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

By selecting to submit, the information you have entered on these pages will be sent to the

Department of Education for review.

If your institution is part of a school group, please note that the record is not transmitted to ED until all the members of the school group have completed their portion of the submission. For further explanation, refer to the "Step-By-Step Guide to Using eZ-Audit"

Supporting text

(TABLE)

Select the OPEID(s) you are submitting for: Select All (checkbox)

A table displaying all members (including the Locator) of the Unconsolidated School Group for which the Locator user is submitting for will also appear in the following format:

(TABLE)

OPEID	Name	Submitting For:
(pre-populated)	(pre-populated)	(checkbox)

SUBMIT TO ED (button)

24. **Data Entry actor selects Submit to ED function**

25. **The system checks to make sure that the Consolidated Financial Statement, Locator Compliance Audit, Checklist, and Upload items are all complete.**

    If not the system displays an error message (See Special Requirements).

26. **The system checks to see if all Member School Compliance Audits, checklists, and uploads are present for all that were selected.**

    If all Member information is complete, the system moves the entire submission to ED/ Quality Control and assigns different Audit Control Numbers to each Compliance Audit report.

    If not, see Special Requirements.

27. **The system displays a text message to the Data Entry actor that the submission was received by the Department of Education**

    The system will display a text message on screen to the Data Entry actor that the submission has been received by the Department of Education and that they will be contacted if it is determined that additional information is needed.

2.2.2 Unconsolidated Group Member School Submission

Steps 1-3 are the same as the Unconsolidated Locator School flow. The system will recognize the data entry actor as a user associated with an Unconsolidated Member School. However, the Unconsolidated Member School user will only have read-only access to the Financial Statement pages. They can view information saved by the Locator, once it has been entered. Therefore, an Unconsolidated Member School does not need to complete steps 4-13.

Steps 14-16 are the same as the Unconsolidated Locator School flow. However, on the CA Info page, the table displaying School Group info WILL NOT allow a Member School to fill out or view any other Compliance Audit information other than its own. The table therefore will have no hyperlinks. The Member School completing the Compliance Audit information will be bolded.

1. System returns the Checklist page

System displays the Checklist page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
  1. Financial Statements
  2. Compliance Audit
  3. Upload Attachments
  4. Submit
- Main Content:
  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

All fields are required.

1. Are the following items included in the attachment of your Compliance Audit?

	YES	NO	N/A	If N/A, please provide reason
• Servicer Information Sheet	(radio buttons)			(text-box) *applies to all items below*
• Auditor Information Sheet				
• Summary Schedule A				
• Summary Schedule B				
• Summary Schedule C				
• Corrective Action Plan				
• Schedule of Findings & Questioned Costs				
• Schedule addressing prior year findings				
• Independent Auditors Report (THIS REPORT MUST INCLUDE AUDITORS' SIGNATURE)				
• Explanation of All Current Year Audit Findings				

2. Does the Independent Auditor's Report make reference to the examination of required management assertions?

	YES	NO	N/A	If N/A, please provide reason
• Institutional Eligibility & Participation	(radio buttons)			(text-box) *applies to all items below*
• Reporting				
• Student Eligibility				
• Disbursements				
• Refunds / Return of Title IV				
• GAPS & Cash Management				
• Perkins Loan				

- Administrative Capability

3. Contact Information/Additional Notes

Please let us know who to contact with questions regarding this submissions

Financial Statement Contact

Name: (Text-box)

Email: (Text-box)

Compliance Audit Contact

Name: (Text-box)

Email: (Text-box)

Enter any additional notes:

(Text-box)

CANCEL, SAVE, SAVE and PROCEED (buttons)

2. Data Entry user completes the Checklist page

Data Entry user completes the Checklist page by filling out all fields.

3. Data Entry actor selects Save and Proceed function

4. System returns the Upload Attachments page

System displays the Checklist page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
  1. Financial Statements
  2. Compliance Audit
  3. Completeness Checklist
  4. Upload Attachments
  5. Submit
- Main Content:
  Data entry actor's associated School name (also a link to the School's Profile Page)
  School OPEID

Text with upload instructions and explanation that the user must upload electronic copies of audited financial statements, compliance audit, and corrective action plan.

File: (text-box) Browse…(button)
Compliance Audit: (checkbox)
Corrective Action Plan: (checkbox)
Other: (checkbox)
All: (checkbox)

ADD (button)

ATTACHED FILES TYPE (table)
Populated with attached files Delete (button)

CANCEL, SAVE, SAVE and PROCEED (buttons)

5. Data Entry user uploads attachments

Data Entry user uploads .pdf attachments by clicking the browse button and selecting files. User checks all relevant checkboxes and clicks ADD. (Attached files are displayed in the table.)

6. Data Entry actor selects Save and Proceed function

7. System returns the Submit page

System returns the Submit page which contains the following elements:

- Top Nav: Audit Home, Help, Logout
- Left Nav:
    6. Financial Statements
    7. Compliance Audit Info
    8. Completeness Checklist
    9. Upload Attachments
    10. Submit
- Main Content:
    Data entry actor's associated School name
    School OPEID

By selecting to submit, the information you have entered on these pages will be sent to the Department of Education for review.

If your institution is part of a school group, please note that the record is not transmitted to ED until all the members of the school group have completed their portion of the submission. For further explanation, refer to the "Step-By-Step Guide to Using eZ-Audit"

Supporting text

SUBMIT TO ED (button)

8. Data Entry actor selects Submit to ED function

9. The system checks to make sure that the Member Compliance Audit, Checklist, and Upload items are all complete.

If not the system displays an error message (See Special Requirements).

10. The system checks to see if the Member's Consolidated Financial Statement, and all other associated School Group Compliance Audits, Checklists, and Uploads are present.

If all Member information is complete, the system moves the entire submission to ED/ Quality Control and assigns different Audit Control Numbers to each Compliance Audit report.

If not, See Special Requirements.

11. **The system displays a text message to the Data Entry actor that the submission was received by the Department of Education (if all Locator School information and other Member School information has been entered)**

    The system will display a text message on screen to the Data Entry actor that the submission has been received by the Department of Education and that they will be contacted if it is determined that additional information is needed.

3. Special Requirements

3.1 School Group Submissions on Submit Page

1. Consolidated/Unconsolidated Locator Schools
    - If a Consolidated/Unconsolidated Locator School fails to complete the Financial Statement, Compliance Audit, Checklist, and Upload sections, the system will display an error message requiring the Institution to make corrections before submitting to ED.
    - If a Consolidated/Unconsolidated Locator School is submitting for itself and other Member Schools and fails to complete the Financial Statement, Compliance Audit, Checklist, and Upload sections, the system will display an error message for each Institution that has errors, separated by School Name and OPEID. The Locator is required to make corrections before submitting to ED.
2. Unconsolidated Member Schools
    - If an Unconsolidated Member School fails to complete its Compliance Audit, Checklist, and Upload sections, the system will display an error message requiring the Institution to make corrections before submitting to ED.

3.2 School Group Submissions to QC

1. If the submission is made by a Locator School for an Unconsolidated School Group
    - If the system finds that other Member Schools have not completed their Compliance Audits, Checklists, Uploads, etc., the Annual Submission link on the Institution's Home Page will continue to be displayed with a description of the required missing Member Information
2. If the submission is made by a Member School for an Unconsolidated School Group
    - If the system finds that other Member Schools or Locator Schools in the School Group have not completed their Compliance Audits, Checklists, Uploads, etc., the Member School will receive a notice on their Home Page that their portion of the Annual Submission is complete

4. Preconditions

4.1 Institution Data Entry user must be logged into eZ-Audit system

4.2 Institution must marked as a part of a School Group (either Consolidated or Unconsolidated) by the system

5. Postconditions

5.1 If all submissions have been entered, the system will remove the Annual Submission link from the Institution's Home Page

5.2 Route Submissions

The system will route all compliance audits with current year findings to have their findings coded. All other submission are routed as follows:

- Compliance audit flagged and has no current year findings: routed to the appropriate Case Team for assignment based on an Institution's Team
- Financial Statements flagged: routed to appropriate Co-Team leader for assignment, based on the Locator of School Group
- Compliance audits that have no current year findings and are not flagged: routed to be archived
- Financial Statements that are not flagged: routed to be archived

6. Extension Points

Use Case 3 – Login to system.
Use Case 9 – Create Submission
Use Case 34 – School Group Administration

7. Requirements

7.1 Release 2.0

SCH GRP	R20290	For both School Group types the system will provide required fields on the FS data entry page to capture the 90/10 Revenue Attestation for all schools in the group by OPEID for Proprietary School Groups.
SCH GRP	R20291	For both School Group types the system will display text on the FS/CA submission pages to tell school to send an email to eZ-Audit Help Desk if school group information is incorrect.
SCH GRP	R20292	The system will provide a Consolidated/Unconsolidated (C/UC) School Group Locator the ability to complete the FS Info Data Entry page for the group's Annual Financial Statement.
SCH GRP	R20293	The system will provide each school in a C/UC Group the ability to complete the CA Info Data entry page for their Annual Compliance Audit.
SCH GRP	R20294	The system will allow a Locator School to complete Compliance Audits for all schools in a C/UC Group.
SCH GRP	R20295	The system will require the Locator School in a C/UC group to complete Checklist items for the Consolidated Financial Statement.

SCH GRP	R20296	The system will provide each school in a C/UC Group the ability to complete Checklist items for their Compliance Audit.
SCH GRP	R20297	The system will allow a Locator School to complete the Compliance Audit Checklist for all schools in a C/UC Group.
SCH GRP	R20298	The system will allow a Locator School in a C/UC group to upload a Consolidated Financial Statement.
SCH GRP	R20299	The system will allow a Locator School in a C/UC group to upload a Compliance Audit for itself and for Children by OPEID.
SCH GRP	R20300	The system will allow a Child School in a C/UC group to upload a Compliance Audit for its OPEID.
SCH GRP	R20301	The system will submit an Annual School Group C/UC Submission to ED once the Locator Consolidated FS Locator Compliance Audit and all Child Compliance audits are submitted.
SCH GRP	R20302	The system will post a notification to a C/UC Locator School Ins Home Page upon submit listing any Children who have not yet submitted a Compliance Audit.
SCH GRP	R20303	The system will assign a separate ACN to each compliance audit record in a C/UC Group.
SCH GRP	R20304	The system will recognize an Institution School Group type upon login and display the appropriate submission pages for that type.
SCH GRP	R20305	The system will route C/UC Submission Financial Statements to a Co-team Leader/Case Team based on the Locator's team.
SCH GRP	R20306	The system will route C/UC Submission Compliance Audits to Case Teams based on the team of the School.
SCH GRP	R20308	Change text change on the submission pages for SG to say "Our records indicate that this group contains the following OPEIDs?"
SCH GRP	R20310	Display a grid on the Submit Page for a Locator user to allow them to indicate who they are submitting for.
SCH GRP	R20311	The system will display a "notification" or message on the CA info page to display to a School Group user Locator user which CA record is active.
SCH GRP	R20312	The system will display City and State in the school group table grid on the CA and FS Information page.
SCH GRP	R20313	The system will provide a "Select All" option on the Submit page for the Locator submit grid.
SCH GRP	R20314	Display a "completed" notification for a member submitting for their own OPEID.
SCH GRP	R20315	The system will continue to display annual submission link to a locator until submission is submitted to ED.
SCH GRP	R20624	The system will display text on the submission page for both School Group Locators and Members stating that ""If your institution is part of a school group, please note that the record is not transmitted to ED until all the members of the school group have completed their portion of the submission. For further explanation, refer to the "Step-By-Step Guide to Using eZ-AUDIT."