



**STATE OF CONNECTICUT**  
**STATE DEPARTMENT OF EDUCATION**



TO: Superintendents of Schools  
School Business Managers

FROM: Kathy Demsey, Chief Financial Officer  
Finance and Internal Operations Office

DATE: November 17, 2014

RE: 2013-14 Audit Process for Local and Regional School Districts

The audit process has begun for the following data:

- 2013-14 End of Year School Report (ED001)
- 2013-14 High-Cost Special Education Student Records (ED001 SEDAC-G)
- October 2013 Public School Information System (PSIS), including the Summer School Full-Time-Equivalent (FTE) Credit Report

The 2013-14 audit is due to the Department of Education no later than December 31, 2014. **Pursuant to Section 10-227 of the Connecticut General Statutes (C.G.S.), a penalty of not less than \$1,000 nor more than \$10,000 may be assessed if your district fails to comply with this deadline. Please note that, pursuant to statute, the Department of Education cannot grant extensions for any reason, and town audit extensions approved by the Office of Policy and Management do not apply to the C.G.S. 10-227 audit package.**

In order to facilitate the ED001 and ED001 SEDAC-G components of the audit process, please run the reports listed below, where applicable. It is also suggested that you retain additional copies for your auditor.

- High-Cost Special Education Student Record ED001 SEDAC-G Data Adjustment Form Report
- ED001 Report (without prior year's data)
- ED001 Transportation Trending/Analysis Report
- ED001 Special Education Trending/Analysis Report
- ED001 General Item Trending/Analysis Report
- ED001 SEDAC-G Trending/Analysis Report
- Form ED001, Universal Service Fund (USF) Data Item Sheet, ED001 SEDAC-G October Desk Audit Findings Report

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I would like to emphasize that 1) any data corrections should be made prior to the beginning of the audit, and 2) any significant trending/reasonability issues listed on the special education, transportation, general item, and SEDAC-G analyses or desk audit findings must have responses entered into the internet application prior to the audit. It is the responsibility of the auditor to review your responses. It is not their responsibility to create the analyses that document reasonability issues.

There may be findings relating to certain parts of the ED001, e.g., Schedule 2, Part 2, or Schedule 11, included in our desk audit findings which are not subject to audit. However, they may result in data adjustments which are required to be reviewed as part of the audit process.

There has been an adjustment to the grouping of grants in the Prepayment Grant web application for state source bond funding subsequent to September 1. The desk audit finding comparing the ED001 data to the ED141 data and the Prepayment Grant ED141/ED001 Expenditure Summary Report have been updated to reflect the change.

**For those districts who have already responded to the issues listed on the special education, transportation, general item or SEDAC-G analyses and entered the superintendent's certification code in that component of the internet application prior to November 7, 2014, we have removed that superintendent's code so that you can respond to the desk audit findings report that was activated on November 7, 2014.**

For those districts that have not entered the superintendent's certification code, please run the reports as indicated, enter your responses to the issues and/or enter any data corrections as needed.

If you have any questions, please contact Mark Stange at [mark.stange@ct.gov](mailto:mark.stange@ct.gov) or 860-713-6462. Thank you.

KD:ms

## 2013-14 Audit Process for Local and Regional School Districts

### Instructions for Running ED001 and ED001 SEDAC-G Reports

The State Department of Education's data collection Web site is located at <https://www.csde.state.ct.us>. Note that you need a version of Microsoft Internet Explorer between 4.01 but less than 7.0 to properly access the application. Follow the instructions for the security pop-up windows until you reach the Web page which lists all of the Department's data collection options.

To access the reports, select "ED-001/C/R End of Year School Report (2013-14)".

The Web page that appears requires you to enter a "User Login Name" and "Password". (Note: These two security codes are the same codes as those used in the ED001 internet applications when you filed data in September.)

On the Main Menu Web page, select "Reports".

On the Report Menu Web page, scroll to the report grouping titled "High-Cost Special Education Student Records Reports" and run the following reports:

- Report 1 – High-Cost Special Education Student Record ED001 SEDAC-G Data Adjustment Form Report
- Report 4 - ED001 SEDAC-G Trending/Analysis

On the same page, scroll to the report grouping titled "End of Year School (ED001/ED001R/ED001C) Reports" and run the following reports:

- Report 2 - ED001 Report (without prior year's data)
- Report 10 - ED001 Transportation Trending/Analysis\*
- Report 11 - ED001 Special Education Trending/Analysis\*
- Report 12 - ED001 General Item Trending/Analysis\*

\* The general instructions for the Trending/Analysis Reports follow each of these reports.

On the same page, scroll to the report grouping titled "Miscellaneous Reports" and run the following report:

- Report 5 - Form ED001, Universal Service Fund (USF) Data Item Sheet, ED001 SEDAC-G October Desk Audit Findings