

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

TABLE OF CONTENTS

Table of Contents

<i>eZ-Audit Overview</i>	3
<i>Frequently Asked Questions</i>	3
<i>eZ-Audit Technical Requirements</i>	4
<i>School Group Submissions</i>	5
<i>eZ-Audit Submission Requirements</i>	6
<i>eZ-Audit Rules of Behavior</i>	7
<i>Questions/Concerns</i>	11
<i>eZ-Audit Registration</i>	12
<i>Administrative Tasks/Security</i>	14
<i>Login</i>	14
<i>New User Login</i>	16
<i>Update My Profile Page</i>	18
<i>Forgot Password</i>	19
<i>Logout</i>	22
<i>My Profile</i>	24
<i>Change Challenge Questions</i>	26
<i>Change Password</i>	27
<i>Navigation</i>	28
<i>Data Edits</i>	29
<i>Manage Users</i>	30
<i>Types of Users and Responsibilities</i>	30
<i>Institution Administrator Homepage</i>	30
<i>Creating/Deleting Data Entry/Submitter Users</i>	32
<i>Institution Profile Page/Status</i>	34
<i>Institution Profile</i>	34
<i>Historical Submissions</i>	36
<i>Annual Submission</i>	37
<i>Funding Gateway Question</i>	37
<i>Annual Submissions</i>	<i>Error! Bookmark not defined.</i>
<i>FSA Annual Submission Financial Statements</i>	48
<i>PRIMARY RESERVE RATIO</i>	51
<i>EQUITY RATIO</i>	56
<i>NET INCOME RATIO</i>	58
<i>STATEMENT OF FINANCIAL POSITION</i>	59
<i>STATEMENT OF ACTIVITIES</i>	62
<i>FSA Annual Submission Compliance Audit Information</i>	64
<i>FSA Annual Submission Completeness Checklist</i>	67
<i>FSA Annual Submission Upload Attachments</i>	71
<i>FSA Annual Submission-Submit</i>	74

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

<i>Merger/Change in Ownership</i>	76
<i>Financial Statement</i>	76
<i>STATEMENT OF FINANCIAL POSITION</i>	78
<i>Merger/Change in Ownership Submission Upload Attachments</i>	81
<i>Merger/Change in Ownership Submission-Submit</i>	83
<i>Change in FY End</i>	85
<i>Change in FY END Submission</i>	85
<i>Closeout Audit Submission</i>	86
<i>Closeout Audit Compliance Audit Information</i>	87
<i>Closeout Audit Submission Completeness Checklist</i>	90
<i>Closeout Audit Submission Upload Attachments</i>	92
<i>Closeout Audit Submission-Submit</i>	95
<i>New Institution/ReinstatementSubmission</i>	96
<i>New Institution/Reinstatement Submission Financial Statement</i>	96
<i>Primary Reserve Ratio</i>	98
<i>Equity Ratio</i>	98
<i>Net Income Ratio</i>	98
<i>Statement of Financial Position</i>	98
<i>Statement of Activities</i>	98
<i>New Institution/Reinstatement Submission Completeness Checklist</i>	99
<i>New Institution/Reinstatement Submission Upload Attachments</i>	101
<i>New Institution/Reinstatement Submission-Submit</i>	104
<i>Stub Audit Submission</i>	106
<i>Stub Audit Submission Compliance Audit Information</i>	106
<i>Stub Audit Submissions Completeness Checklist</i>	108
<i>Stub Audit Submissions Upload Attachments</i>	110
<i>Stub Audit Submission-Submit</i>	112
<i>Waiver/Exemption Request</i>	114
<i>Additional Information</i>	115
<i>Additional Information Submission</i>	115
<i>Letters/ Notifications</i>	117
<i>Notifications</i>	117
<i>Resubmission/ Incomplete Letter</i>	118
<i>Delinquent Letter</i>	120
<i>Reminder Email</i>	122

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

eZ-Audit Overview

Frequently Asked Questions...

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 entity 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 School Participation Management Team for resolution.
4. School Participation 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 any time.
- eZ-Audit Help Desk assistance is available at fsaezaudit@ed.gov or by calling 1-877-263-0780, Monday – Friday, 9 a.m. – 5 p.m. ET.

Who at my entity will use eZ-Audit?

- *eZ-Audit Institution/Entity Administrator, selected by your entity, is responsible for:*
 - Registering your entity with eZ-Audit
 - Providing/managing access to data entry and submission approval personnel, as identified by your entity
 - Maintaining security information regarding entity's users as required
- *eZ-Audit Data Entry Users, selected by your entity, 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 entity, 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?

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

You may choose to ask your auditor to serve in all roles listed above. If your auditor is not selected as a Data Entry/Submitter 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 entity'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 – Internet Explorer 11.0 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 entity access to all ed.gov sites
- Conduct a lookup on ezaudit.ed.gov which will allow your entity 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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

School Group Submissions

ED considers a school group as a collection of schools whereby a single school within the group (what ED calls the submitting institution (Locator) or a designated representative (such as a State Auditor) submits a single consolidated financial statement and compliance audit together to ED.

The submitting institution (Locator) must be located in the same state/region as the Corporate Headquarters. If there are no schools located in the same state/region, the lowest OPEID in the group will continue to be the submitting institution (Locator).

Foreign Schools that submit consolidated (covering more than one OPEID) financial statements and multiple compliance audits will complete the Compliance Audit Information, Checklist and Upload pages for each (OPEID) school in the group. The submitting institution (Locator) can submit for all OPEIDs or the member school can complete and submit their own information. The member school must be registered (See Registration Instructions).

School Group Compliance Audit Information Page:

>> [ABC University](#)
• OPEID: 12345678

All fields are required.

Our Records currently indicate that this group contains the following OPEIDs:

***If this information is not correct please contact the EZAudit Help Desk at fzaezaudit@ed.gov**

SCHOOL GROUP DATA:

OPEID	SCHOOL NAME	CITY	STATE	LOCATOR
23456789	The School	Merrillville	IN	Y
34567891	The School	Kentwood	MI	

NOTE

When more than one OPEID is covered ED considers this to be a school group. 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 you have additional questions regarding school groups, please send an email to fzaezaudit@ed.gov or contact the eZ-Audit Help Desk at 1-877-263-0780.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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)

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)**

Foreign For-Profit institutions' financial statements and compliance audit is due six months after the end of the fiscal year (34 CFR 668.23).

- All Foreign For-Profit institutions will have to answer a question "Have you disbursed Title IV funds?" before starting a submission.

** If your school did not disburse any Title IV funds, then you answer NO to the question "Have you disbursed Title IV funds?" and you only have to submit financial statements portion of the Annual Submission known as "No Title IV Activity Financial Statement Submission."

** If your school did disburse any Title IV funds then you answer YES to the question "Have you disbursed Title IV funds?" and you have to submit both financial statements and compliance Audit portion of the Annual Submission known as "Annual Submission."

- 🕒 **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 (<https://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 (<https://eligcert.ed.gov>) should be filed at the time of your submission.
- 🕒 **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 (<https://eligcert.ed.gov>) should be filed at the time of your submission.
- 🕒 **If your institution closes or loses eligibility to participate in the Title IV programs**
 - Please note that you need only submit a close out audit.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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, 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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

The screenshot shows the eZ-Audit interface. At the top left is the FSA logo (Federal Student Aid) and the eZ-Audit logo. At the top right is the U.S. Department of Education seal. Below the logos is the text "Welcome to eZ-Audit". A large warning box is centered on the page, containing a "WARNING:" header and several paragraphs of text regarding system access and monitoring. At the bottom of the warning box is an "Accept & Continue" button. Callout 1 points to the "U. S. Department of Education Rules of Behavior" link at the bottom left. Callout 2 points to the "Accept & Continue" button.

WARNING:

You are accessing a U.S. Federal Government computer system intended to be solely accessed by individual users expressly authorized to access the system by the U.S. Department of Education. Usage may be monitored, recorded, and/or subject to audit. For security purposes and in order to ensure that the system remains available to all expressly authorized users, the U.S. Department of Education monitors the system to identify unauthorized users. Anyone using this system expressly consents to such monitoring and recording. Unauthorized use of this information system is prohibited and subject to criminal and civil penalties. Except as expressly authorized by the U.S. Department of Education, unauthorized attempts to access, obtain, upload, modify, change, and/or delete information on this system are strictly prohibited and are subject to criminal prosecution under 18 U.S.C § 1030, and other applicable statutes, which may result in fines and imprisonment. For purposes of this system, unauthorized access includes, but is not limited to:

Any access by an employee or agent of a commercial entity, or other third party, who is not the individual user, for purposes of commercial advantage or private financial gain (regardless of whether the commercial entity or third party is providing a service to an authorized user of the system); and

Any access in furtherance of any criminal or tortious act in violation of the Constitution or laws of the United States or any State.

If system monitoring reveals information indicating possible criminal activity, such evidence may be provided to law enforcement personnel.

Accept & Continue

U. S. Department of Education
[Rules of Behavior](#)

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools



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.



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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.


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Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools







[AUDIT HOME](#)
[SEARCH](#)
[INSTITUTION HOME](#)
[REPORTS](#)
[LOGOUT](#)

Welcome to eZ-Audit

Welcome to the eZ-Audit website. If you are registered to use this site, please enter your username and password to login. If you are not a registered user please refer to the [registration instructions](#). If you have forgotten your password, please click the forgot password link. If you have forgotten your username please contact your Institution Administrator or the eZ-Audit Help Desk for support at (877)263-0780.

eZ-Audit Update: [Common Submission Errors](#)

[Frequently Asked Questions](#)

[eZ-Audit Step-by-Step Guides](#)

[Steps to Creating an eZ-Audit Submission](#)

[Creating a PDF](#)

Email eZ-Audit Help Desk at fsaezaudit@ed.gov

Maintenance - The eZ-Audit site may not be available during the hours from 5am-11am EST every Sunday for routine maintenance.


Disclaimer - This site uses session cookies. If your browser does not allow cookies, or you do not have cookies enabled, you will not be able to access this site. The cookie will not be stored on your machine after you close your browser.

USER LOGIN

username:

password:

[Forgot Password?](#)



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Information Collected from You:

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. FSA also uses the information you supply in other ways to further FSA's mission of maintaining stability and public confidence in the nation's banking system. 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 this web site, or you have questions about the 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.

Paperwork Burden Statement:

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1845-0072. Public reporting burden for this collection of information is estimated to average 25 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The obligation to respond to this collection is required to obtain or retain a benefit (34 CFR 668.23; 668.26(b), 34 CFR 600.20(a) or (b); 600.20(g)). **If you have comments or concerns regarding the status of your individual submission of this form, please contact U.S. Department of Education, Federal Student Aid, 830 First Street N.E. Washington, D.C. 20002/TI Baker.**

OMB Clearance Number 1845-0072
Expiration Date 07/31/2022

3

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

1. Rules of Behavior to view the detail rules
2. Accept & Continue
3. webmaster@fsa.ed.gov

NOTE

All eZ-Audit users are required to carefully read the *eZ-Audit Rules of Behavior* document that can be accessed via the web at <https://ezaudit.ed.gov>.

Questions/Concerns

- eZ-Audit will continue to post updates and critical information to the eZ-Audit website and the Knowledge Center at <https://fsapartners.ed.gov>.
- Contact the eZ-Audit help desk at fsaezaudit@ed.gov or by calling 1-877-263-0780.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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

If you are a State Auditor, please mail a letter on your state's letterhead that includes the following:

1. First and Last Name of appropriate person in authority
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. Fiscal Year End Date
9. Attach list of all schools covered in the Statewide Audit. The list should include the name of school and OPE ID.

Note: This data is requested for information purposes only, and will help eZ-Audit provide better Customer Service.

[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

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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.

[What if I need to change my Institution Administrator?](#)

To change your Institution Administrator a new registration letter, following registration instructions, must be submitted. The new Institution Administrator will receive a username and password within 48 hours of receipt.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Administrative Tasks/Security

Login

After typing in the URL <https://ezaudit.ed.gov> in your Internet browser, the “Welcome to eZ-Audit” screen below should appear:



The screenshot shows the eZ-Audit login page. At the top left is the FSA Federal Student Aid logo, and at the top right is the U.S. Department of Education logo. The main heading is "Welcome to eZ-Audit". Below this is a welcome message and several links: "eZ-Audit Update: Common Submission Errors", "Frequently Asked Questions", "eZ-Audit Step-by-Step Guides", "Steps to Creating an eZ-Audit Submission", and "Creating a PDF". There is also an email address for the help desk and a maintenance notice. A "Disclaimer" section is at the bottom. On the right side, there is a login form with a "username:" field (callout 1), a "password:" field (callout 2), a "LOGIN" button (callout 3), and a "Forgot Password?" link. A computer mouse is shown in the foreground.

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WARNING:
This is a [Department of Education](#) computer 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.

Information Collected from You:
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. FSA also uses the information you supply in other ways to further FSA's mission of maintaining stability and public confidence in the nation's banking system. 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

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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 out after 3 unsuccessful attempts at login you must wait 30 minutes then try again.

****If you have an existing user logging in for the first time, you will be presented with the challenge questions and answers page where you will select the questions and answer them accordingly.**

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

New User Login

If you are a new eZ-Audit user and have successfully logged into eZ-Audit for the first time, you will be presented with the following screen after the Password Reset Functionality has been implemented:

FSA
FEDERAL
STUDENT AID

eZ-AUDIT

DEPARTMENT OF EDUCATION
UNITED STATES OF AMERICA

CHALLENGE QUESTIONS

In order to use our automated password reset, you are required to select two (2) challenge questions and provide the answers to each. Please note that the answers are case sensitive and will not be visible as you type them.

When you have finished your selections, click the Submit button to go to your Home Page. If you wish to view or modify your Challenge Questions/Answers please go to the My Profile page.

1 → - Select - ↓

2 ←

3 → - Select - ↓

4 ←

SUBMIT

U. S. Department of Education

There are two sets of challenge questions to choose and answer accordingly.

1. Select a challenge question from the first drop down list. You will have the following selection: Challenge Question List 1:
 - What month is your mother born?
 - What is your father's middle name?
 - In what city was your mother born?
 - Which hospital where you born in?
 - Who is your favorite author?
2. Type your answer to the question you have selected.
3. Select a challenge question from the first drop down list. You will have the following selection: Challenge Question List 2:
 - What is your favorite color?

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

- What is your favorite flower?
 - What is your child's middle name?
 - Who is your favorite athlete?
 - What is your favorite movie?
4. Type your answer to the question you have selected.
 5. Click on the **SUBMIT** button. This will take you to the Update My Profile page where you will type in your new password.

NOTE

All answers are case sensitive. You will not be able to view the answers as you type them in.

CHALLENGE QUESTIONS

Choose from the following drop down menu.

In which month was your mother born? ▾	
What is your child's middle name? ▾	

1. Click the **SAVE** button to ensure all changes are successfully captured by the system. Please note by selecting the save button you are also accepting the Rules of Behavior.
2. Click the **RESET** button to cancel entries and begin again.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Update My Profile Page

After you successfully login by clicking on the Submit button from the Challenge Questions page the following screen will appear on the screen. Enter your new password:

USER INFORMATION

Please take a few moments to review the information we currently have on file and update any incorrect or outdated information.

If you wish to change a user's email address, please key in the same email address in the Email Address and Re-Type Email Address fields. If no change is made to the email address, the email address password will not change.

First Name:

Last Name:

Email Address:

Re-Type Email Address:

Office Phone: Ext.

Fax:

CHANGE PASSWORD

You will need to change your password from the temporary password that was assigned to you. The password must be dissimilar from the temporary password.

The password must be 8 - 15 characters in length and must include at least 3 of the following types of characters: uppercase letters(A-Z), lowercase letters (a-z), numeral values(0-9) and special characters(<, >, ?, \$, etc.).

New Password:

Re-type New Password:

1. Type in your new password.
2. Re-type in your new password.

NOTE

The password must be 12-40 characters in length and must include uppercase, lowercase letters and numeric values. Each password shall contain each of the following four types of characters: English uppercase letters (A-Z). English lowercase letters (a-z). Westernized Arabic numerals (0-9). Non-alphanumeric special characters (such as !, @, #, \$, &, *). 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 Help Desk at 1-877-263- 0780.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Forgot Password

If you forget your password, click on the “Forgot Password?” link from the login page.

Welcome to eZ-Audit

Welcome to the eZ-Audit website. If you are registered to use this site, please enter your username and password to login. If you are not a registered user please refer to the [registration instructions](#) . If you have forgotten your password, please click the forgot password link. If you have forgotten your username please contact your Institution Administrator or the eZ-Audit Help Desk for support at (877)263-0780.

eZ-Audit Update: [Common Submission Errors](#)

[Frequently Asked Questions](#)

[Steps to Creating an eZ-Audit Submission](#)

[Creating a PDF](#)

Email eZ-Audit Help Desk at fsaezaudit@ed.gov

Maintenance - The eZ-Audit site may not be available during the hours from 5am-11am EST every Sunday for routine maintenance.

USER LOGIN

username >

password >

[Forgot Password?](#) ← 1

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

By clicking on “Forgot Password?” link, the Password Reset page should appear requesting your user information:

The screenshot shows the FSA eZ-Audit Password Reset page. At the top left is the FSA logo (Federal Student Aid) and at the top right is the Department of Education logo. The page title is "PASSWORD RESET". Below the title is a section titled "USER INFORMATION" with a blue header. It contains a checkbox labeled "Check here if you are an institution user" with a callout '1' pointing to it. Below the checkbox are two text input fields: "Username:" with callout '2' and "OPEID:" with callout '3'. At the bottom of the form are two buttons: "SUBMIT" with callout '4' and "RESET" with callout '5'. The footer of the page reads "U. S. Department of Education".

1. Click on the check box to indicate that you are an institution user.
2. Enter your username.
3. Enter the OPEID of your institution.
4. Click the **SUBMIT** button. This will take to the Password Reset page with the challenge questions.
5. Click the **RESET** button to cancel current entries and begin again.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Challenge Questions

After eZ-Audit validates your username, the questions you initially chose will appear:

The screenshot shows the 'PASSWORD RESET' page. At the top left is the FSA logo, and at the top right is the Department of Education logo. The page title is 'PASSWORD RESET'. Below this is a section titled 'eZ-AUDIT USER INFORMATION'. The instructions read: 'Please answer the following questions to successfully reset your password.' There are two text input fields. The first is labeled 'What month was your mother born in?' and the second is labeled 'What is your favorite color?'. Below the input fields are two buttons: 'SUBMIT' and 'RESET'. Numbered callouts 1 through 4 indicate the sequence of actions: 1 points to the first input field, 2 points to the second input field, 3 points to the SUBMIT button, and 4 points to the RESET button. The footer of the page reads 'U. S. Department of Education'.

1. Please type your answer to the first question.
2. Please type your answer to the second question.
3. Click the **SUBMIT** button. This will take you to a page that informs you a temporary password has been sent to your email.
4. Click the **RESET** button to cancel current entries and begin again.

NOTE

The answers are case sensitive.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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:

The screenshot shows the eZ-Audit system interface. At the top, there is a blue header bar containing the FSA logo on the left, the text 'eZ-AUDIT' in the center, and three buttons: 'AUDIT HOME', 'HELP', and 'LOGOUT'. A callout bubble with the number '1' points to the 'LOGOUT' button. Below the header, the page is titled 'Home Page' and displays the institution's name 'ABC University' and OPEID '12345678'. The main content area is divided into several sections: 'CREATE ANNUAL SUBMISSIONS' with a link to 'Create FYE 04/30/2019 Annual Submission'; 'OTHER SUBMISSIONS' with links for 'Create Merger/Change in Ownership Submission', 'Change Fiscal Year End Date', 'Create Closeout Audit Submission', 'Create Reinstatement Submission', 'Create Stub Audit Submission', and 'Submit Additional Information', plus a 'VIEW HISTORICAL SUBMISSIONS' button; 'ADMINISTRATION' with links for 'Update My User Profile' and 'View Institution Profile'; 'OTHER LINKS' with links for 'Dept. of Education' and 'Schools Portal'; and 'NOTIFICATIONS' with three messages: 'Your Fiscal Year End 04/30/2019 Annual Submission is overdue.', 'Your Fiscal Year End 04/30/2020 Annual Submission is due on 10/31/2020.', and 'Your Reinstatement Submission submitted on 06/23/2020 11:22:51 is under FSA review.'

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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools



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. If you have not saved your work when the session expires, data will be lost.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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:

The screenshot shows the eZ-Audit homepage for ABC University. The page is divided into several sections:

- CREATE ANNUAL SUBMISSIONS**:
 - Create FYE 04/30/2019 Annual Submission
- OTHER SUBMISSIONS**:
 - Create Merger/Change in Ownership Submission
 - Change Fiscal Year End Date
 - Create Closeout Audit Submission
 - Create Reinstatement Submission
 - Create Stub Audit Submission
 - Submit Additional Information
 - VIEW HISTORICAL SUBMISSIONS
- ADMINISTRATION**:
 - Update My User Profile (highlighted with a red circle and arrow labeled '1')
 - View Institution Profile
- OTHER LINKS**:
 - Dept. of Education
 - Schools Portal
- NOTIFICATIONS**:
 - Your Fiscal Year End 04/30/2019 Annual Submission is overdue.
 - Your Fiscal Year End 04/30/2020 Annual Submission is due on 10/31/2020.
 - Your Reinstatement Submission submitted on 06/23/2020 11:22:51 is under FSA review.

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 Foreign Private Schools

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



Update My Profile

eZ-AUDIT USER INFORMATION

Please take a few moments to review the information we currently have on file and update any incorrect or outdated information.

If you wish to change a user's email address, please key in the same email address in the Email Address and Re-Type Email Address fields. If no change is made to the email address, the email address password will not change.

First Name:	<input type="text" value="Institution"/>
Last Name:	<input type="text" value="User1"/>
Email Address:	<input type="text" value="user1@nonpro.edu"/>
Re-Type Email Address:	<input type="text"/>
Office Phone:	<input type="text" value="202-123-4567"/> Ext. <input type="text"/>
Fax:	<input type="text"/>

eZ-AUDIT CHANGE PASSWORD

If you wish to change your password, please key in your old and new password in the spaces provided below. If no information is entered, your password will not change.

The password must be 8 - 15 characters in length and must include at least 3 of the following types of characters: uppercase letters(A-Z), lowercase letters (a-z), numeral values(0-9) and special characters(<, >, ?, \$, etc.). The password must be dissimilar from your previous 6 passwords.

Old Password:	<input type="text"/>
New Password:	<input type="text"/>
Re-type New Password:	<input type="text"/>

eZ-AUDIT CHALLENGE QUESTIONS

Choose from the following drop down menu.

What month was your mother born in?	<input type="text"/>
What is your favorite color?	<input type="text"/>

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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 Challenge Questions

To change your challenge questions, repeat the My Profile step, taking you to the Update My Profile page. The screen shown below appears at the bottom of that page:

1 → What month was your mother born in? ↓

2 → What is your favorite color? ↓

3 ←

4 ←

SAVE RESET

U. S. Department of Education

1. Select a question from the first dropdown list.
2. Select a question from the second drop down list.
3. Enter your answer to the first question you have selected.
4. Enter your answer to the second question you have selected.
5. Click the **SAVE** button to ensure all changes are successfully captured by the system.
6. Click the **RESET** button to cancel current entries and begin again.

NOTE

All answers are case sensitive. You will not be able to view the answers as you type them in.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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 midsection of that page:

The screenshot shows a web form titled "CHANGE PASSWORD". Below the title is a blue bar with a checkmark icon and the text "CHANGE PASSWORD". Underneath is a paragraph: "If you wish to change your password, please key in your old and new password in the spaces provided below. If no information is entered, your password will not change." Below this is another paragraph: "The password must be 8 - 15 characters in length and must include at least 3 of the following types of characters: uppercase letters(A-Z), lowercase letters (a-z), numeral values(0-9) and special characters(<, >, ?, \$, etc.) The password must be dissimilar from your previous 6 passwords." The form contains three input fields: "Old Password:", "New Password:", and "Re-type New Password:". Below these fields are two buttons: "SAVE" and "RESET". Numbered callouts (1-5) point to the input fields and buttons: 1 points to the Old Password field, 2 to the New Password field, 3 to the Re-type New Password field, 4 to the SAVE button, and 5 to the RESET button.

7. Type your old or temporary password.
8. Type your new password.
9. Retype your new password.
10. Click the **SAVE** button to ensure all changes are successfully captured by the system.
11. Click the **RESET** button to cancel current entries and begin again.

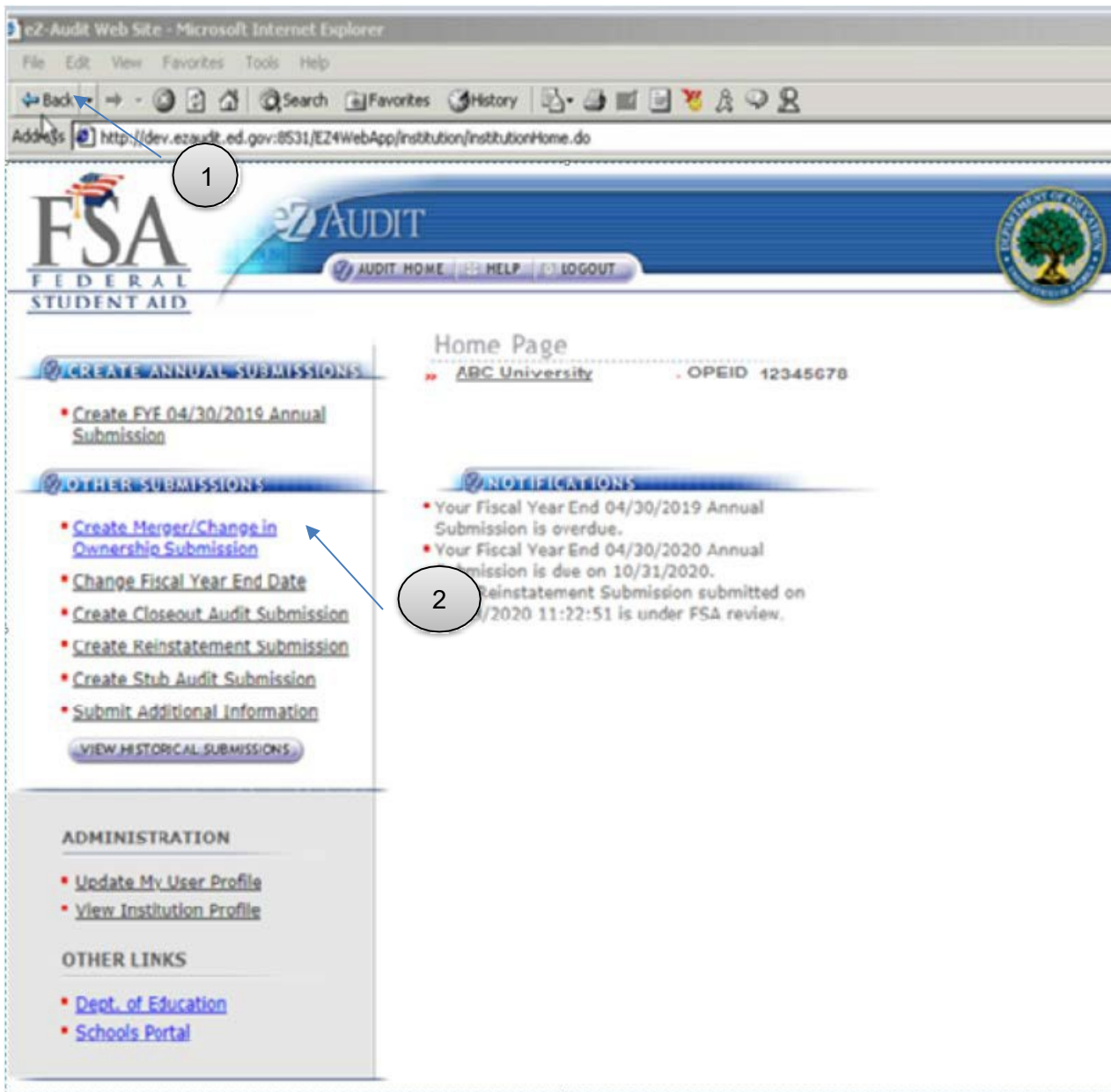
NOTE

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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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:

The screenshot shows the eZ-Audit interface. On the left is a navigation menu with options: 1 Financial Statements, 2 Compliance Audit, 3 Completeness Checklist, 4 Upload Attachments, and 5 Submit. The main content area displays 'FSA Annual Submission SUBMIT' for 'Universidad' with OPEID: 012345678. An error message states: 'Error(s): You have not corrected errors on the Financial Statement, Statement of Financial Position Data, Primary Reserve or Equity or Net Income ratio (Non-Profit), Compliance Audit Information, Checklist, Upload Attachments page(s). Please go back and correct all errors prior to submitting to the Department of Education.' A 'SUBMIT TO ED' button is visible below the error message. The footer includes 'U. S. Department of Education'.

The screenshot shows the 'Primary Reserve Ratio Information' section of the eZ-Audit system. It lists several error messages, all indicating that a field is required and cannot be left blank. The errors are:

- Field: Net assets without donor restrictions is required and cannot be left blank.
- Field: Net Assets with donor restrictions is required and cannot be left blank.
- Field: Annuities with donor restrictions is required and cannot be left blank.
- Field: Term endowments with donor restrictions is required and cannot be left blank.
- Field: Life income funds with donor restrictions is required and cannot be left blank.
- Field: Net assets with donor restrictions: restricted in perpetuity is required and cannot be left blank.
- Field: Net assets with donor restrictions: Other for purpose or time is required and cannot be left blank.
- Field: Secured and Unsecured related party receivable is required and cannot be left blank.
- Field: Unsecured related party receivable is required and cannot be left blank.
- Field: Unsecured other related party assets is required and cannot be left blank.
- Field: Property, plant and equipment, net (includes Construction in progress and Capital leases) is required and cannot be left blank.

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 hyphen.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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:

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

The screenshot shows the eZ-Audit interface. At the top, there is a navigation bar with 'AUDIT HOME', 'MANAGE USERS', 'HELP', and 'LOGOUT'. Below this, the 'Home Page' section displays 'ABC University' and 'OPEID: 12345678'. A 'NOTIFICATIONS' section contains two items: 'Your Fiscal Year End 06/30/2019 Annual Submission is overdue.' and 'Your Fiscal Year End 06/30/2020 Annual Submission is due on 12/31/2020.'. A 'CREATE ANNUAL SUBMISSIONS' section has a link for 'Create FYE 06/30/2019 Annual Submission'. An 'OTHER SUBMISSIONS' section lists several submission types: 'Create Merger/Change in Ownership Submission', 'Change Fiscal Year End Date', 'Create Closeout Audit Submission', 'Create Reinstatement Submission', 'Create Stub Audit Submission', and 'Submit Additional Information'. A 'VIEW HISTORICAL SUBMISSIONS' button is also present. An 'ADMINISTRATION' section includes 'Update My User Profile' and 'View Institution Profile'. An 'OTHER LINKS' section includes 'Dept. of Education' and 'Schools Portal'. Two callout boxes with numbers 1 and 2 are overlaid on the page. Callout 1 points to the 'MANAGE USERS' button in the navigation bar. Callout 2 points to the 'ABC University' text in the 'Home Page' section.

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. Confirm that this is correct.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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.

Add User

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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

NOTE

Each registered institution's administrator will have the capability to add or delete a user for their institution. When a new user is added, the user will receive 2 email notifications, one containing their username and the other containing the user's temporary password.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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.



1. To view the Institution Profile, click on the **Institution Name**:

NOTE

Each Institution Profile can be viewed from Home page and any submission Page when clicked on the Institution Name. Changes to the Institution's Profile can only be made via the eAPP. 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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

The screenshot displays the eZ-Audit web application interface. At the top, there is a navigation bar with the FSA logo on the left, the eZ-Audit logo in the center, and a 'DEPARTMENT OF EDUCATION' seal on the right. Below the navigation bar, there are links for 'eZAudit Home' and 'Institution Profile'. The main content area is titled 'Institution Profile' and shows details for 'University, School of Medicine' with OPEID: 12345678. A note states that the information is read-only and provides a link to the 'Application to Participate in Federal Student Aid Programs (eApp)' website for updates. Below the note, various fields are populated with test data, including Institution Name, Type of Institution, Address, City, State, Zip/Postal Code, Phone Number, Fax Number, TIN, DUNS Number, Title IV Eligibility Status, Title IV Eligibility Date, Fiscal Year End, President, President Email, Financial Aid Admin, FAA Email, Primary Accreditation Org., and Other Accreditation Org.

Institution Profile

» **University, School of Medicine** OPEID: 12345678

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: University, School of Medicine

Type of Institution: Private

Address: University Centre

Address:

City: University

State:

Zip/Postal Code:

Phone Number:

Fax Number:

TIN:

DUNS Number: 864723767

Title IV Eligibility Status: Y

Title IV Eligibility Date: 11/29/1983

Fiscal Year End: 06/30/2005

President: Dr. G.

President Email: ezauditest@collabralink.com

Financial Aid Admin: Ms Diane

FAA Email: ezauditest@collabralink.com

Primary Accreditation Org.:

Other Accreditation Org.:

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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 any time. Please note that you will have "read" only access to these historical submissions.



The screenshot shows the FSA eZ-Audit interface. At the top left is the FSA logo. In the center, there is a navigation bar with links for AUDIT HOME, SEARCH, INSTITUTION HOME, REPORTS, and LOGOUT. On the right is the institution's logo. Below the navigation bar, the page title is "View Historical Submissions". Underneath, it displays the institution name "ABC University" and OPEID: 12345678. A table lists the submission history:

Fiscal Year End	Submission Type	Submission Date	Institution Type
N/A	Change in Fiscal Year End	05/08/2020	Foreign For-Profit
04/30/2019	Annual	05/21/2020	Foreign For-Profit

1. To view a historical submission, click on the type of submission link.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Annual Submission

Funding Gateway Question

The user will be asked about the type of funding before proceeding to the corresponding submission.

Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.

The screenshot shows the eZ-Audit web interface. At the top left is the FSA Federal Student Aid logo. In the center is the eZ-Audit logo with navigation buttons for AUDIT HOME, HELP, and LOGOUT. On the right is the U.S. Department of Education seal. Below the header, the page title is "FSA Title IV Activity" with a sub-header "ABC University" and "OPEID: 01234567". A message states: "Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year." Below this are five radio button options:
• \$0 (No Funding)
• \$1 to \$499,999.99
• \$500,000 to \$2,999,999.99
• \$3,000,000 to \$9,999,999.99
• \$10,000,000 and more
At the bottom are three buttons: SUBMIT, CANCEL, and RESET.

a. Foreign Private Funding Received \$0 (No Funding)

- When the user hovers on **\$0 (No Funding radio button)** to the initial gateway question, the system will display the following as a **hover** message before the user selects the radio button.

"You are required to submit No Title IV Financial Statements (home country) for FYE mm/dd/yyyy and Compliance Audit Report is not required"

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Title IV Activity

- ABC University
- OPEID: 01234567

Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.

_\$0 (No Funding) You are required to submit No Title IV Financial Statements (home country) for FYE 04/30/2020 and Compliance Audit Report is not required

_\$1 to \$499,999.99

_\$500,000 to \$2,999,999.99

_\$3,000,000 to \$9,999,999.99

_\$10,000,000 and more

SUBMIT CANCEL RESET

- When the user selects the radio button and hits **submit** button, the system should navigate the user to the **No Title IV submission page**. (Please see reference to **Non-Title IV Submission**)

b. Foreign Private Funding Received<500,000(\$1-\$499,999.99)

- Financial Statements (Non-Exception)

- Compliance Audit (Alternative or Standard Engagement CA Report)

- When the user hovers over \$1-\$499,999.99 to the initial gateway question, and if their previous (most recent) submission was **NOT a New Institution submission**, then the system will display the following as a hover message before the user selects the radio button.

*"You are **Not** required to submit a financial statement, however, required to submit an Alternative or Standard Engagement Compliance Audit Report for FYE mm/dd/yyyy"*

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Title IV Activity

» ABC University
• OPEID: 01234567

Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.

_\$0 (No Funding)

_\$1 to \$499,999.99 *You are not required to submit a Financial Statement, however, required to submit an Alternative or Standard Engagement Compliance Audit Report for FYE 04/30/2020*

_\$500,000 to \$2,999,999.99

_\$3,000,000 to \$9,999,999.99

_\$10,000,000 and more

- When the user selects the radio button and hits submit button, the system will navigate the user to submit Annual Compliance Audit Report and upon submission, system will display the following message on school's homepage.

"Your Compliance Audit Report has been received by the Department of Education for FYE mm/dd/yyyy and No submission of Financial Statement is required"

c. **Foreign Private - Funding Received < 500,000 (\$1 to \$499,999.99)**
- Financial Statements (Exception)
- Compliance Audit (Alternative or Standard Engagement CA Report)

- When the user hovers over the funding level < 500,000 (\$1 to \$499,999.99) to the initial gateway question, and if their previous (most recent) submission submitted was a completed **New Institution submission**, then the system will display the following as a hover message before the user selects the radio button.

"You are required to submit the home country financial statements for fiscal years included within the initial provisional period, i.e., prior to your first re-certification, for any volume level and an Alternative or Standard Engagement Compliance Audit Report for FYE mm/dd/yyyy."

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA
FEDERAL
STUDENT AID

eZ-AUDIT

AUDIT HOME | SEARCH | INSTITUTION HOME | REPORTS | LOGOUT

» **ABC University**
* **OPEID: 0123467**

Based on US Student Account Statement (SAS) Disbursement Detail or Demand Report from COD web. Identify your funding total for the fiscal year.

_ \$0 (No Funding)

_ \$1 to \$499,999.99 You are required to submit the home country financial statements for fiscal years included within the initial provisional period, i.e., prior to your first re-certification, for any volume level.

_ \$500,000 to \$2,999,999.99

_ \$3,000,000 to \$9,999,999.99

_ \$10,000,000 and more

SUBMIT CANCEL RESET

- When the user selects the radio button and hits submit button, the system should navigate the user to the annual submission page. **(Please see reference to Financial and Compliance Submission)**

d. Foreign Private - Funding Received between 500K<3M (2.999,999)

- When the user hovers over the funding level 500K<3M (2.999,999) to the initial gateway question, then the system should display the following as a hover message before the user selects the radio button.

“You are required to submit the home country financial statement and a Standard Engagement Compliance Audit Report”

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Title IV Activity

ABC University
OPEID: 01234567

Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.

\$0 (No Funding)

\$1 to \$499,999.99

\$500,000 to \$2,999,999.99 *You are required to submit the home country Financial Statement and a Standard Engagement Compliance Audit Report*

\$3,000,000 to \$9,999,999.99

\$10,000,000 and more

SUBMIT CANCEL RESET

- When the user selects the radio button and hits submit button, the system will navigate to the applicable Financial Statements and Compliance Audit Report submission page. **(Please see reference to Financial and Compliance Submission)**

e. Foreign Private - Funding Received between 3M<10M (9,999,999)

When the user selects the funding level 3M to<10M to the initial gateway question, the system will display the following questions for FINANCIAL STATEMENTS:

- “Has your institution provided a US GAAP/GAGAS audited financial statements for either of the preceding two Fiscal year ends?” **Yes/ No** (radio buttons)

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

The screenshot shows the FSA eZ-Audit web application interface. At the top left is the FSA logo with a graduation cap. To its right is the 'eZ-AUDIT' logo. Further right are navigation buttons for 'AUDIT HOME', 'HELP', and 'LOGOUT'. On the far right is the U.S. Department of Education seal. Below the header, the page title is 'FSA Title IV Activity'. Underneath, it shows a selection for 'ABC University' with an OPEID of '01234567'. A note states: 'Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.' There are four radio button options for funding amounts: '\$0 (No Funding)', '\$1 to \$499,999.99', '\$500,000 to \$2,999,999.99', and '\$3,000,000 to \$9,999,999.99'. The last option is selected. Below this, a question asks: 'Has your institution provided a US GAAP/GAGAS audited financial statements for either of the preceding two Fiscal year ends?' with 'No' and 'Yes' radio button options. The 'No' option is selected. At the bottom of the form are three buttons: 'SUBMIT', 'CANCEL', and 'RESET'.

- If the user hovers over **No**, the system will display the following as a hover message before the user selects the radio button.

“You are required to submit financial statements (US GAAP/GAGAS and home country) and a Standard Engagement Compliance Audit Report”

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA
FEDERAL
STUDENT AID

eZ-AUDIT

AUDIT HOME HELP LOGOUT

FSA Title IV Activity

- ABC University
- OPEID: 01234567

Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.

_\$0 (No Funding)

_\$1 to \$499,999.99

_\$500,000 to \$2,999,999.99

_\$3,000,000 to \$9,999,999.99

Has your institution provided a US GAAP/GAGAS audited financial statements for either of the preceding two Fiscal year ends?

No You are required to submit financial statements (US GAAP/GAGAS and home country) and a Standard Engagement Compliance Audit Report

_\$10,000,000 and more

SUBMIT CANCEL RESET

- When the user selects the radio button and hits submit button, the system will navigate to the applicable Financial Statements and Compliance Audit submission page. **(Please see reference to Financial and Compliance Submission)**
- If the user hovers over **Yes**, the system will display the following as a hover message before the user selects the radio button.
"You are required to submit only the home country financial statements and a Standard Engagement Compliance Audit Report."
- If the user selects the radio button **Yes**, the system should display the following question: *"Are you still submitting US GAAP/GAGAS financial statement for this current FYE?"* **Yes/ No** (radio buttons)

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Title IV Activity

» **ABC University**
• OPEID: 01234567

Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.

_\$0 (No Funding)
 _\$1 to \$499,999.99
 _\$500,000 to \$2,999,999.99
 _\$3,000,000 to \$9,999,999.99

-

Has your institution provided a US GAAP/GAGAS audited financial statements for either of the preceding two Fiscal year ends?

No _Yes *You are required to submit only the home country financial statements and a Standard Engagement Compliance Audit Report*

-

Are you still submitting US GAAP/GAGAS financial statement for this current FYE?

No _Yes

-

_\$10,000,000 and more

- If the user hovers over No, the system will hover over the following message before the user selects the radio button

“You are required to submit only the home country financial statement and a Standard Engagement Compliance Audit Report”

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA
FEDERAL
STUDENT AID

eZ-AUDIT

AUDIT HOME HELP LOGOUT

FSA Title IV Activity

ABC University
OPEID: 01234567

Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.

\$0 (No Funding)
 \$1 to \$499,999.99
 \$500,000 to \$2,999,999.99
 \$3,000,000 to \$9,999,999.99

Has your institution provided a US GAAP/GAGAS audited financial statements for either of the preceding two Fiscal year ends?

No Yes

Are you still submitting US GAAP/GAGAS financial statement for this current FYE?

No *You are required to submit only the home country financial statement and a Standard Engagement Compliance Audit Report*

\$10,000,000 and more

SUBMIT CANCEL RESET

- When the user selects the radio button and hits submit button, the system will navigate to the applicable Financial Statements and Compliance Audit submission page. **(Please see reference to Financial and Compliance Submission)**
- If the user hovers over **Yes**, the system will hover over the following message before the user selects the submit button
“You are required to submit financial statements (US GAAP/GAGAS and home country) and a Standard Engagement Compliance Audit Report.”

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

The screenshot shows the 'FSA Title IV Activity' form in the eZ-Audit system. At the top, there is a header with the FSA logo, 'eZ-AUDIT' text, and navigation links for 'AUDIT HOME', 'HELP', and 'LOGOUT'. The Department of Education logo is on the right. The form content includes:

- FSA Title IV Activity**
- ABC University
- OPEID: 01234567
- Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web. Identify your funding total for the fiscal year.
- Radio button options for funding levels:
 - \$0 (No Funding)
 - \$1 to \$499,999.99
 - \$500,000 to \$2,999,999.99
 - \$3,000,000 to \$9,999,999.99
- Question: Has your institution provided a US GAAP/GAGAS audited financial statements for either of the preceding two Fiscal year ends?
 - No
 - Yes
- Question: Are you still submitting US GAAP/GAGAS financial statement for this current FYE?
 - No
 - Yes

You are required to submit financial statements (US GAAP/GAGAS and home country) and a Standard Engagement Compliance Audit Report
- Radio button option: \$10,000,000 and more
- Buttons: SUBMIT, CANCEL, RESET

- When the user selects Yes and hits the submit button, the system should navigate to the applicable Financial Statements and Compliance Audit submission page. **(Please see reference to Financial and Compliance Submission)**

f. **Foreign Private - Funding Received >10M**

- When the user hovers over the funding level >10M to the initial gateway question, the system should display the following as a hover message before the user selects the radio button.

“You are required to submit the home country financial statement, US GAAP/GAGAS and a Standard Engagement Compliance Audit Report”

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

The screenshot shows the eZ-Audit interface. At the top left is the FSA logo with the text 'FEDERAL STUDENT AID'. In the center is the 'eZ-AUDIT' logo. To the right are navigation buttons for 'AUDIT HOME', 'HELP', and 'LOGOUT'. On the far right is the U.S. Department of Education seal. Below the navigation bar, the page title is 'FSA Title IV Activity'. Underneath, there is a dropdown menu showing 'ABC University' and a radio button selected for 'OPEID: 01234567'. A note states: 'Based on DL Student Account Statement (SAS) Disbursement Detail on Demand Report from COD web, identify your funding total for the fiscal year.' Below this are five radio button options for funding ranges: '_ \$0 (No Funding)', '_ \$1 to \$499,999.99', '_ \$500,000 to \$2,999,999.99', '_ \$3,000,000 to \$9,999,999.99', and '_ \$10,000,000 and more'. The fifth option is selected. A note next to the selected option reads: 'You are required to submit the home country financial statement, US GAAP/GAGAS and a Standard Engagement Compliance Audit Report'. At the bottom are three buttons: 'SUBMIT', 'CANCEL', and 'RESET'.

- When the user selects the radio button and hits submit button, the system should navigate to the applicable Financial Statements and Compliance Audit submission page. **(Please see reference to Financial and Compliance Submission)**

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Annual Submission 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". Please check to see that the FYE on the link matches the FYE of the submission that you wish to create. If it does not, please contact the help desk at 1-877-263-0780 so that this problem can be rectified. Please note that submissions created on the incorrect link cannot be accepted. If the link for the correct FYE appears, click on the underlined text "Create FYE Annual Submission" and then the screen below should appear with your institution's name:

NOTE

If you are submitting for a school group (your financial statements covers more than one OPEID) only one institution (OPEID) in the group should be used to satisfy the reporting requirement for all institutions that are part of the school group. Remember, do not use commas or other punctuation and place a "0" in any fields with a null value.

- a. When the user selects Funding Received \$0 (No Funding) the system will display the No Title IV Activity Submission Financial Statement page.

The screenshot shows the eZ-Audit interface. At the top, there is a navigation bar with the FSA logo on the left and the eZ-Audit logo in the center. Below the navigation bar, there are links for "AUDIT HOME", "SEARCH", "INSTITUTION HOME", "REPORTS", and "LOGOUT". On the right side of the navigation bar is the U.S. Department of Education logo. The main content area is titled "No Title IV Activity Submission" and "FINANCIAL STATEMENT INFORMATION". Below this, it shows the institution name "ABC University" and its OPEID "12345678". A note states "All fields are required." The first step is "1. Indicate the Period Audited (mm/dd/yyyy):", which includes two input fields: "Begin Date" with the value "9/01/2018" and "End Date" with the value "08/31/2019". The second step is "2. Review Auditor Information:". On the left side of the page, there is a sidebar menu with four items: "1 Financial Statements", "2 Completeness Checklist", "3 Upload Attachments", and "4 Submit".

- b. When you user selects the funding level other than \$0 or \$1- \$499,999.99, then the Financial Statement Information page will be displayed.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Annual Submission FINANCIAL STATEMENT INFORMATION

» **ABC University** ← 1
_OPEID: 12345678

All fields are required.

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

Begin Date: 5/01/2018 ← 3
End Date: 04/30/2019 ← 4

2. Review Auditor Information:

Records Indicate your Current Auditor Is: test FSO1067500 ← 5
YES NO

Is this information correct?: YES NO ← 5

Enter Auditor's TIN (Optional):

Auditor's Name*:

Auditor Firm Name*:

Address 1*:

Address 2 (Optional):

City*:

State (Optional):

Country*: -- Select a Country -- ← 6

Phone #:

Fax # (Optional):

Email Address*:

3. Opinion Type ← 7
-- Select an Opinion Type --

4. Is a going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements? ← 8

YES NO

5. Enter Financial Statement Data ← 9

Are you submitting annual financial statements with the supplemental schedule according to the new format per Borrower Defense Regulations?

YES NO

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

1. Confirm that the information displayed is correct.
2. Begin date is the beginning of the audit period.
3. End date is the end of the audit period.
4. This is the auditor information on file with the Department of Education.
5. If the auditor's information is correct, select Yes . If incorrect or new, please select **NO** and update auditor information.
6. Auditor's TIN is optional unless the country is United States. Please enter the state's Tax Identification Number (TIN) if this information is incorrect or missing.
DO NOT USE HYPHENS.
7. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual Uniform Guidance report.
8. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection Form SF-FAC (3-20- 2001).
9. Choose "**YES**" or "**NO**" if the Financial Statements are presented with the Supplemental Schedule according to the new format per Borrower Defense Regulations.

If "**Yes**" is chosen for the financial statements according to the new format per Borrower Defense Regulations, the following links will appear:

5. Enter Financial Statement Data

Are you submitting annual financial statements with the supplemental schedule according to the new format per Borrower Defense Regulations?

YES NO

[Primary Reserve Ratio](#)

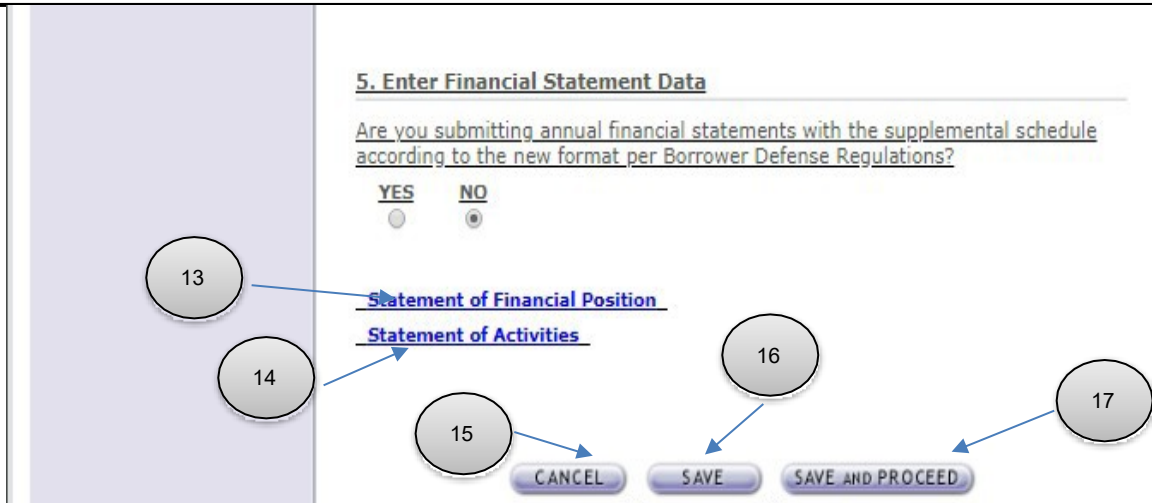
[Equity Ratio](#)

[Net Income Ratio](#)

10. [Primary Reserve Ratio](#) – (see section on completing the PRIMARY RESERVE RATIO).
11. [Equity Ratio](#) – (see section on completing the EQUITY RATIO)
12. [Net Income Ratio](#) – (see section on completing the NET INCOME RATIO).

If "**No**" is chosen for the financial statements according to the new format per Borrower Defense Regulations, you the following links will appear:

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools



13. [Statement of Financial Position](#) – (see section on completing the STATEMENT OF FINANCIAL POSITION).
14. [Statement of Activities](#) – (see section on completing the STATEMENT OF ACTIVITIES).
15. Click the **CANCEL** button to erase/deletes all entries since the last time you saved your work.
16. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
17. Click the **SAVE and PROCEED** button to go to the Compliance Audit Information page. This is the next stage in the submission process.

NOTE

Do not leave any field blank.

PRIMARY RESERVE RATIO

If you clicked on the underlined text “[Primary Reserve Ratio](#)” 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 choose “Yes” for question #5 (according to Borrower Defense Schedule), and then click on the underlined text “[Primary Reserve Ratio](#)” on the lower part of the page. The screen below should appear:

NOTE

All data entered on this page should come directly from the financial responsibility supplemental schedule, statement of financial position, and/or notes that will be attached with your submission. Remember, do not use commas or other punctuation and place a “0” in any fields with a null value. Because the system times out every 30 minutes, it is advisable to print these screens out in advance and prepare your answers on paper, then when you return to the system, you simply have to type in the figures. Alternatively, click save at the base of this page if you need more time, while this will return error messages if the work is not complete, it will save your work and start the 30-minute clock again.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Financial Statements Info Page > Primary Reserve Ratio Data

Primary Reserve Ratio Information

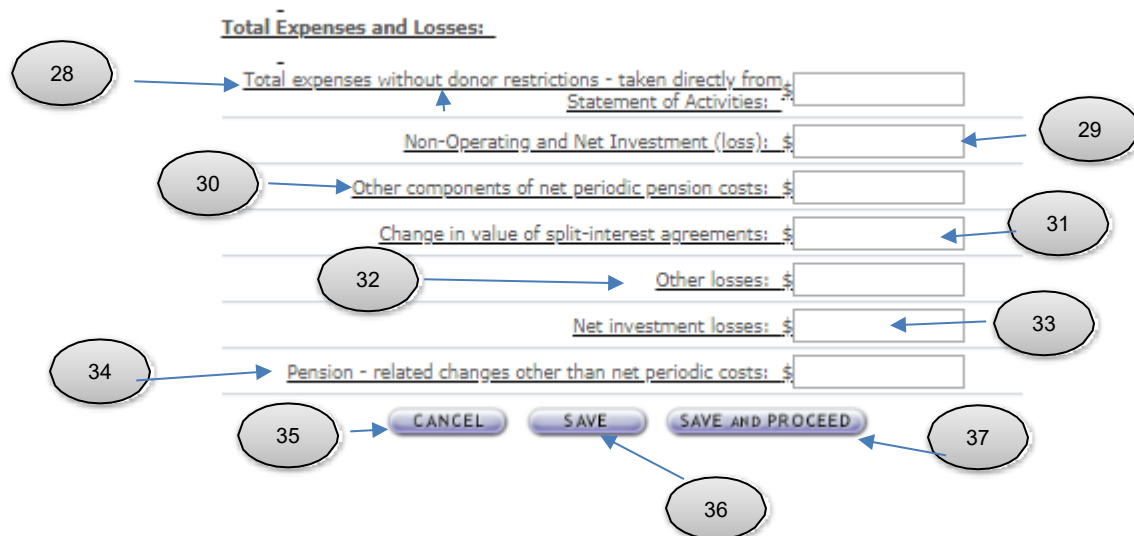
All fields are required.

Primary Reserve Ratio:

Expendable Net Assets

	Net assets without donor restrictions:	\$	<input type="text"/>	1
2	Net Assets with donor restrictions:	\$	<input type="text"/>	
	Annuities with donor restrictions:	\$	<input type="text"/>	3
4	Term endowments with donor restrictions:	\$	<input type="text"/>	
	Life income funds with donor restrictions:	\$	<input type="text"/>	5
6	Net assets with donor restrictions: restricted in perpetuity:	\$	<input type="text"/>	
	Net assets with donor restrictions: Other for purpose or time:	\$	<input type="text"/>	7
8	Secured and Unsecured related party receivables:	\$	<input type="text"/>	
	Unsecured related party receivables:	\$	<input type="text"/>	9
10	Unsecured other related party assets:	\$	<input type="text"/>	
	Property, plant and equipment, net (includes Construction in progress and Capital leases):	\$	<input type="text"/>	11
12	Property, plant and equipment - pre-implementation (includes Capital Leases):	\$	<input type="text"/>	
	Property, plant and equipment - post-implementation with outstanding debt for original purchase (includes Capital leases):	\$	<input type="text"/>	13
14	Property, plant and equipment - post-implementation without outstanding debt for original purchase:	\$	<input type="text"/>	
	Construction in Process:	\$	<input type="text"/>	15
16	Lease right-of-use asset, net:	\$	<input type="text"/>	
	Lease right-of-use asset pre-implementation:	\$	<input type="text"/>	17
18	Lease right-of-use asset post-implementation:	\$	<input type="text"/>	
	Intangible assets:	\$	<input type="text"/>	19
20	Post-employment and pension liabilities:	\$	<input type="text"/>	
	Long-term debt - for long term purposes:	\$	<input type="text"/>	21
22	Long-term debt - for long term purposes pre-implementation:	\$	<input type="text"/>	
	Long-term debt - for long term purposes post-implementation:	\$	<input type="text"/>	23
24	Line of Credit for Construction in Process:	\$	<input type="text"/>	
	Lease right-of-use asset liability:	\$	<input type="text"/>	25
26	Pre-implementation right-of-use leases liabilities:	\$	<input type="text"/>	
	Post-implementation right-of-use leases liabilities:	\$	<input type="text"/>	27

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools



Please review the final regulations that were published on September 23, 2019 (<https://fsapartners.ed.gov/knowledge-center/library/federal-registers/2019-09-23/final-regulation-borrower-defense-repayment>) that in part establish new Financial Responsibility requirements for requirements for the elements of the composite score.

Also, please review the Electronic Announcement posted on April 9, 2020 (<https://knowledgecenter.ed.gov/electronic-announcements/040920FinancialResponsibilityQuestionsAnswers>) for additional guidance on the new Financial Responsibility requirements.

The Department intends to supplement the above Electronic Announcement with Q&A's on other Financial Responsibility issues, as needed, please review the Knowledge Center website (<https://fsapartners.ed.gov/home/>) for additional guidance.

Primary Reserve Ratio Information

Expendable Net Assets:

1. Net assets without donor restrictions – This is taken directly from the Statement of Financial Position.
2. Net Assets with donor restrictions – This is taken directly from the Statement of Financial Position.
3. Annuities with donor restrictions
4. Term endowments with donor restrictions
5. Life income funds with donor restrictions
6. Net assets with donor restrictions: restricted in perpetuity
7. Net assets with donor restrictions: Other for purpose or time
8. **Secured and Unsecured related party receivable**- This should be the total of related party assets included in assets on the Statement of Financial

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Position. This number is not used to compute your composite score, it is

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

just the total amount disclosed in the financial statements and notes to ensure that all related party amounts have been identified in the financial statements. See 34 C.F.R. § 668.23(d). Only the amounts included in lines 9 and 10 are used for the related party adjustment in the composite score.

9. Unsecured related party receivable
10. Unsecured other related party assets
11. **Property, plant and equipment, net (includes Construction in progress and Capital leases)** – This number is not used to compute your composite score, it is just used to reconcile that all property, plant and equipment is included in lines 12-15.
12. Property, plant and equipment – pre-implementation (includes Capital Leases)
13. Property, plant and equipment- post-implementation with outstanding debt for original purchase (includes Capital leases)
14. Property, plant and equipment -post implementation without outstanding debt for original purchase
15. Construction in Process
16. **Lease right-of-use asset, net** -This number is not used to compute your composite score as it is just used to reconcile that lease right of use assets are included in lines 17 and 18.
17. **Lease right-of-use asset pre-implementation** - This should be lease agreements that were entered into prior to December 15, 2018 that have not been modified.
18. Lease right-of-use asset post-implementation - This should be agreements that were entered into on or after December 15, 2018 or agreements that were modified on or after December 15, 2018.
19. Intangible assets- This should include all intangible assets on the Statement of Financial Position. For example, purchased intangibles including patents, franchises, copyrights, trademarks, brand names, covenants not to compete, accreditation costs, program development costs; and any advertising costs not resulting from direct response advertising.
20. Post-employment and pension liabilities
21. **Long-term debt - for long term purposes** - This should be the total all long-term debt- for long-term purposes including the current part of that debt and any construction in process debt. The total should be equal to or greater than the total of lines 22 – 24. This number is not used in the composite score it is just to reconcile long-term debt to the financial statements as not all long-term debt qualifies for the composite score adjustment.
22. Long-term debt - for long term purposes pre-implementation -
23. Long-term debt - for long term purposes post-implementation
24. Line of Credit for Construction in Process
25. **Lease right-of-use asset liability** - This number is not used in the composite score it is just to reconcile lease right-of-use asset liabilities. The total should equal lines 26 and 27.
26. **Pre-implementation right-of-use leases liabilities** - This would be leases that were entered into prior to December 15, 2018 that have not been modified.
27. Post-implementation right-of-use leases liabilities - This would be leases that were entered into on or after December 15, 2018 or leases that have

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

been modified.

Total Expenses and Losses:

28. Total expenses without donor restrictions –taken directly from Statement of Activities
29. **Non-Operating and Net Investment (loss)**
30. Other components of net periodic pension costs
31. Change in value of split-interest agreements
32. Other losses
33. **Net investment losses**
34. **Pension -related changes other than net periodic costs**
35. CANCEL
36. SAVE
37. SAVE AND PROCEED

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

EQUITY RATIO

If you clicked on the underlined text “Equity Ratio” 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 choose “Yes” for question #5 (according to Borrower Defense Schedule), and then click on the underlined text “Equity Ratio” on the lower part of the page. The screen below should appear:

STUDENT AID

Financial Statements Info Page Equity Ratio Data

Equity Ratio Information

All fields are required.

* These fields are Pre-Populated from Primary Reserve Ratio Information screen and are Read-Only.

Equity Ratio:

Modified Net Assets:

*Net assets without donor restrictions:	\$	<input type="text"/>
*Net assets with donor restrictions:	\$	<input type="text"/>
*Lease right-of-use asset pre-implementation:	\$	<input type="text"/>
*Pre-implementation right-of-use leases liabilities:	\$	<input type="text"/>
*Intangible assets:	\$	<input type="text"/>
*Unsecured related party receivables:	\$	<input type="text"/>
*Unsecured related party other assets:	\$	<input type="text"/>

Modified Assets:

Total assets:	\$	<input type="text"/>
*Lease right-of-use asset pre-implementation:	\$	<input type="text"/>
*Intangible assets:	\$	<input type="text"/>
*Unsecured related party receivables:	\$	<input type="text"/>
*Unsecured related party other assets:	\$	<input type="text"/>

38 points to the 'Total assets' field.

39 points to the 'CANCEL' button.

40 points to the 'SAVE' button.

41 points to the 'SAVE AND PROCEED' button.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Equity Ratio Information

- 38. Total assets
- 39. CANCEL
- 40. SAVE
- 41. SAVE AND PROCEED

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

NET INCOME RATIO

If you clicked on the underlined text “[Net Income Ratio](#)” 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 choose “Yes” for question #5 (according to Borrower Defense Schedule), and then click on the underlined text “[Net Income Ratio](#)” on the lower part of the page. The screen below should appear:

Financial Statements Info Page > Net Income Ratio Data

Net Income Ratio Information

All fields are required.

Net Income Ratio:

Change in Net Assets Without Donor Restrictions:

42 → Change in Net Assets Without Donor Restrictions: \$

Total Revenues and Gains:

Total Operating Revenue and Other Additions (Gains): \$ → 43

44 → Investment return appropriated for spending: \$

Non-Operating Revenue and Other Gains: \$ → 45

46 → 47 → 48 →

Net Income Ratio:

Change in Net Assets Without Donor Restrictions

42. Change in Net Assets Without Donor Restrictions

Total Revenues and Gains

43. Total Operating Revenue and Other Additions (Gains)

44. Investment return appropriated for spending

45. Non-Operating Revenue and Other Gains

46. CANCEL

47. SAVE

48. SAVE AND PROCEED

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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:

- * **When completing the eZ-Audit templates, it is expected that institutions provide the information requested from information currently in its possession. Institutions are not required to perform additional audit work to provide the requested information. However, information needed to calculate the Institution's composite score ration under the Department's regulations should generally be available in the school's annual audited financial statement. To the extent that additional information is needed to complete the Department's review and composite score calculation, it is requested under 34 CFR 668.23.**
- * **Please enter whole amounts including zeros (Example 999999999)**
- * **To enter negative amounts, use "-" (Example -100000)**

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Financial Statements Info Page > Statement of Financial Position Data

Statement of Financial Position Data

All fields are required.

	Accounts Receivable Employees - Unsecured:	\$	<input type="text"/>	1
2	Accounts Receivable - Related Parties - Unsecured:	\$	<input type="text"/>	
	Notes Receivable - Related Party - Unsecured:	\$	<input type="text"/>	3
4	Contributions / Pledges Receivable - Unsecured Related Party:	\$	<input type="text"/>	
	Total of All Related Party Assets (both secured and unsecured):	\$	<input type="text"/>	5
6	Property, Plant and Equipment, net (including capitalized lease assets and CIP):	\$	<input type="text"/>	
	Construction in Progress:	\$	<input type="text"/>	7
8	Pre-Implementation right-of-use-assets:	\$	<input type="text"/>	
	Post-Implementation right-of-use-assets:	\$	<input type="text"/>	9
10	Intangible Assets, net of amortization (excluding goodwill):	\$	<input type="text"/>	
	Goodwill, net:	\$	<input type="text"/>	11
12	Total Assets:	\$	<input type="text"/>	
	Long Term Line of Credit (including the short term portion):	\$	<input type="text"/>	13
14	Long-term Debt (including the short term portion):	\$	<input type="text"/>	
	Capital Lease Obligation (including the short term portion):	\$	<input type="text"/>	15
16	Pre-Implementation right-of-use- liabilities:	\$	<input type="text"/>	
	Post-Implementation right-of-use- liabilities:	\$	<input type="text"/>	17
18	Post-Employment Retirement Benefits:	\$	<input type="text"/>	
	Total Liabilities:	\$	<input type="text"/>	19
20	Net Assets with donor restrictions - Split Interest Agreements, Annuities and Term Endowments:	\$	<input type="text"/>	
	Total Net Assets with donor restrictions:	\$	<input type="text"/>	21
22	Net Assets with donor restrictions in perpetuity:	\$	<input type="text"/>	
	Total Net Assets without donor restrictions:	\$	<input type="text"/>	23
24	CANCEL			
	SAVE			25
	SAVE AND PROCEED			26

- Accounts Receivable Employees – Unsecured** - All amounts due from employee borrowings from the institution or employee advances

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

2. **Accounts Receivable–Related Parties - Unsecured** - All amounts due from related parties [affiliates] on account that are not collateralized or subject to a security agreement.
3. **Notes Receivable-Related Party 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.
4. **Contributions/Pledges Receivable – Unsecured Related Party** – All amounts due from related parties [affiliates] on account that are not collateralized or subject to a security agreement.
5. **Total of All Related Party Assets (both secured and unsecured):**
6. **Property, Plant and Equipment, net (including capitalized lease assets and CIP)** – Property, Plant and Equipment used in operations, including leases and construction in progress and Cumulative total of all depreciation expense incurred on property, plant and equipment including amortization of capital leases
7. **Construction in Progress** – All costs involved in the construction that is not yet completed.
8. **Pre-Implementation right-of-use-assets:**
9. **Post-Implementation right-of-use-assets:**
10. **Intangible Assets, net of amortization (excluding goodwill)** – All intangibles including parents' franchises, copyrights, trademarks, brand names, covenants not to compete, etc. excluding goodwill.
11. **Goodwill, net** – Amount paid for an entity in excess of Fair market Value less impairment.
12. **Total Assets** – Please enter Total Assets. Check this total against the information in your submission will not be accepted if this total does not match the attached PDF.
13. **Long-Term Line of Credit (including the short term portion)** – Amounts owed on lines of credit with banks.
14. **Long Term Debt (including the short term portion)** - 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 and the portion of long-term debt that is expected to mature within the next fiscal year.
15. **Capital Lease Obligations (including the short term portion)** – The portion of the capital lease obligation that is expected to mature within the next fiscal year and net present value of minimum lease payments not maturing during the next fiscal year.
16. **Pre-Implementation right-of-use-liabilities:**
17. **Post-Implementation right-of-use-liabilities:**
18. **Post-Employment and Retirement Benefits**– All amounts owed on plans that pay employees or their beneficiaries for post-employment or post-retirement benefits other than pensions.
19. **Total Liabilities** – Please enter Total Liabilities. Check this total against the information in your submission will not be accepted if this total does not match the attached PDF.
20. **Net Assets with donor restrictions – Split Interest Agreements, Annuities and Term Endowments:** – Components of temporarily restricted assets that arise from transactions with owners via split interest agreements.
21. **Total New Assets with donor restrictions:** – Net assets of the institution permanently subject to donor's restrictions as to time and purpose.
22. **Net Assets with donor restrictions in perpetuity:**
23. **Total Net Assets without donor restrictions:**
24. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

25. Click the **SAVE** button to have eZ-Audit save the values.
26. 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.

NOTE

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:

› [Financial Statements Info Page](#) › [Statement of Activities Data](#)

Statement of Activities Data

Change In Unrestricted Net Assets

All fields are required.

Total Revenues and Gains without donor restrictions: \$ 1

Total Expenses and Losses without donor restrictions: \$ 2

3 4 5

Entering Statement of Activities Data:

- * When completing the eZ-Audit templates, it is expected that institutions provide the information requested from information currently in its possession. Institutions are not required to perform additional audit work to provide the requested information. However, information needed to calculate the Institution’s composite score ration under the Department’s regulations should generally be available in the school’s annual audited financial statement. To the extent that additional information is needed to complete the Department’s review and composite score calculation, it is requested under 34 CFR 668.23.
- * Please enter whole amounts including zeros (Example 999999999)
- * To enter negative amounts, use “-“ (Example -100000)

1. **Total Revenues and Gains without donor restrictions:** – Sum total of unrestricted revenues.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

2. **Total Expenses and Losses without donor restrictions:** – Total of all unrestricted expenses.
3. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
4. Click the **SAVE** button for eZ-Audit to save all the values.
5. Click the **SAVE and PROCEED** button to save all entries and then take you back to the Financial Statements page.

NOTE

Do not leave any field blank.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Annual Submission 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:

NOTE

If you are submitting for a school group (i.e. you are the submitting institution for multiple schools), please complete a Compliance Audit Information page for each school in the group. Click on the name of the school to access the appropriate Compliance Audit Information Page.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA FEDERAL STUDENT AID | **eZ-AUDIT** | [AUDIT HOME](#) | [HELP](#) | [LOGOUT](#)

FSA Annual Submission COMPLIANCE AUDIT INFORMATION

» **ABC University** ← 1
• OPEID: 12345678

All fields are required.

1. Indicate the Period Audited (mm/dd/yyyy): ← 2
Begin Date: 5/01/2018
End Date: 04/30/2019 ← 3

2. Review Auditor Information: ← 4
Records Indicate your Current Auditor Is:
Is this information correct? YES NO ← 5
Enter Auditor's TIN (Optional):
Auditor's Name*:
Auditor Firm Name*:
Address 1*:
Address 2 (Optional):
City*:
State (Optional):
Country* -- Select a Country -- ← 6
Phone #*:
Fax # (Optional):
Email Address*:

3. Does this compliance audit report contain any findings? ← 7
 YES NO

4. Opinion Type ← 10
-- Select an Opinion Type --

← 8
← 9

CANCEL **SAVE** **SAVE AND PROCEED** ← 11

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

1. This should read your institution's name and OPE ID number. Confirm that this is correct.
2. Begin date is the beginning of the audit period.
3. End date is the end of the audit period.
4. This is the auditor on file with the Department of Education.
5. If the auditor's information is correct, select Yes . If incorrect or new, please select NO and update auditor information.
6. Auditor's TIN is optional unless the country is United States. Please enter the state's Tax Identification Number (TIN) if this information is incorrect or missing. DO NOT USE HYPHENS.
7. Indicate whether the Student Financial Aid Cluster was audited as a major program in the Uniform Guidance audit.
8. If your Uniform Guidance audit submission contains any findings related to the FSA Title IV programs (If the Uniform Guidance report covers multiple institutions, this applies to all institutions covered) click Yes. Refer to the Scheduled of Findings and Questioned Costs included in the annual Uniform Guidance submission; Section II – financial Statement Findings and Section III – Schedule of Federal Award Findings and Questioned Costs
9. Refer to Section I - Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual Uniform Guidance report. Note: Only indicate the opinion type for Title IV programs if the SFA cluster was audited as a major program.
10. MPORTANT WARNING: Click CANCEL button to erase/delete all entries sine the last time you saved your work.
11. Click the SAVE button to ensure all entries are successfully stored by the system for this page.
12. 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.

School Group Submissions:

- ✓ To complete the Compliance Audit Information page for member school(s), click on the name of the school.
- ✓ Complete the Compliance Audit Information page following the steps above.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Annual Submission 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 xx/xx/xxxx Annual Submission", and then click on the underlined text "Completeness Checklist". The screen below should appear:

NOTE

If you are submitting for a school group (i.e. you are the submitting institution for multiple schools), please complete Checklist page for each school in the group. Click on the name of the school to access the appropriate Checklist page.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Provide contact information

FSA Annual Submission CHECKLIST

» ABC University
• OPEID: 12345678

All fields are required.

1. Please ensure the following are included in your submission, if applicable:

- Independent Auditor's Report (This report must include auditor's signature)
- Statement of Financial Position
- Statement of Activities
- Cash Flows Statement (Optional)
- Notes to Financial Statements
- Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements performed in Accordance with Government Auditing Standards
- Schedule of Expenditures of Federal Awards
- Corrective Action Plan
- Schedule of Findings & Questioned Costs
- Summary schedule of prior year audit findings
- Uploaded document(s) must be in English
- Do not include *Personally Identifiable Information (PII)*

1. Ensure all applicable documents are included with your Uniform Guidance audit report submission.
2. Ensure that all the documents uploaded are in English
3. Ensure that the document do not have any Personally Identifiable Information (PII)

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Completeness Checklist Continues:

2. Contact Information/Additional Notes
Please let us know who to contact with questions regarding this submission.

Financial Statement Contact
Name:
Email:
Phone:

Same Contact Information as above:

Compliance Audit Contact
Name:
Email:
Phone:

Enter any additional notes

4. 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.
5. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
6. Click the **SAVE** button to save all entries currently on screen. **To complete the Checklist page for member school(s), click on the name of the school. Complete the Checklist page following the steps above.**
7. Click the **SAVE and PROCEED** button to save all entries and to take you to the **Upload Attachment** page. **If you are a school group this will take you to the Upload page for the school you have selected.**

NOTE

Change in Equity documentation may be included as part of the Income Statement, or may be included as a separate document. Consolidated Statements will only be included with the submission if the financial statements reflect totals.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

School Group Submissions:

- ✓ To complete the Checklist page for member school(s), click on the name of the school.
- ✓ Complete the Checklist page following the steps above.

NOTE

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 must be prepared and presented on auditor letterhead. Signatures created using a word processing application are not acceptable.

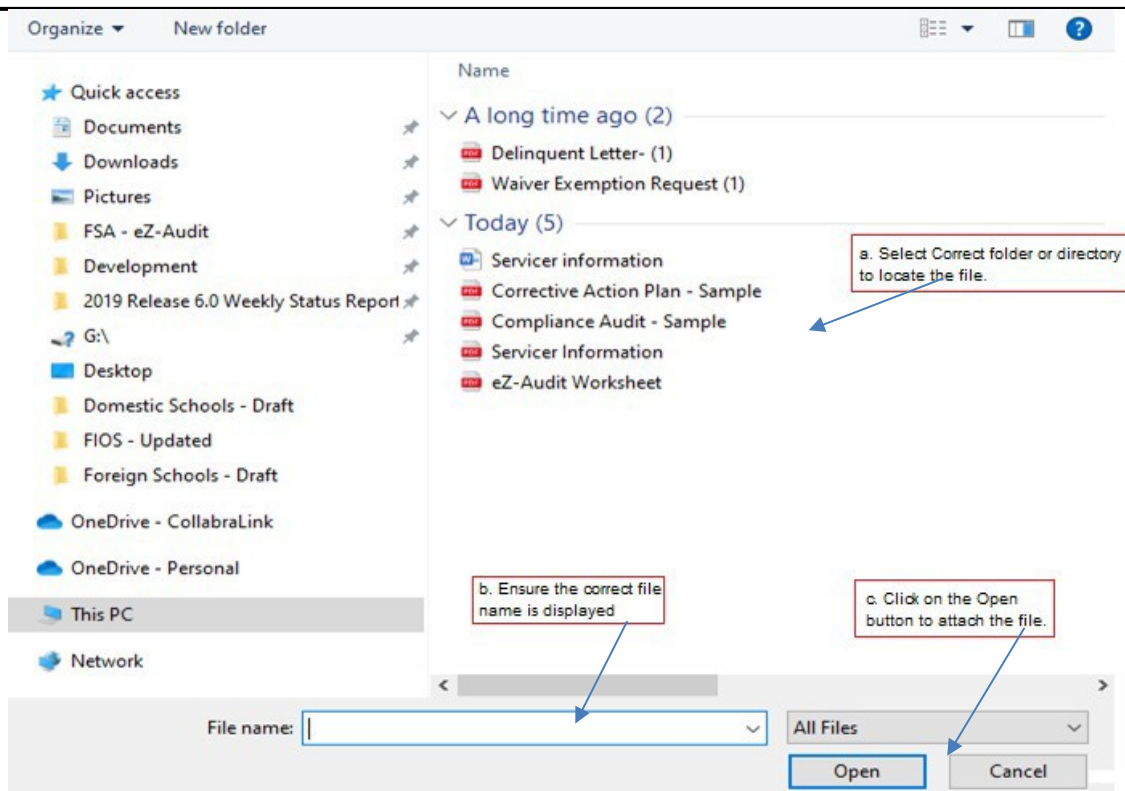
Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA Annual Submission 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 xx/xx/xxxx Annual Submission", and then click on the underlined text "Upload Attachments". The screen below should appear:

1. This should read the name of your institution and OPE ID number. Confirm that this is correct.
2. Click on the **Choose File** button to search for document(s) to be attached. Then follow instructions on the next page on searching and attaching document(s).

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools



3. Check all appropriate documents attached are in English and do not contain any Personally Identified Information (PII). To view what is included in PII please hover the mouse over the word PII.
(Please note: When uploading another document, please deselect the previous upload type and then reselect the document type.)
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. **To Upload the Compliance Audit and/or Corrective Action Plan for member school(s), click on the name of the school. Follow steps above.**
7. Click the **SAVE and PROCEED** button to take you to the Foreign Private Annual Submission-submitpage.

School Group Submissions:

- ✓ **To Upload the Compliance Audit and/or Corrective Action Plan for member school(s), click on the name of the school.**
- ✓ **Follow the steps above.**

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

NOTE

As part of your annual submission, you must include an electronic copy of your complete Uniform Guidance report. Please note that all files must be in a non-editable PDF format and NO personal information such as Social Security Numbers 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 “Contact Information/Notes” field on the Completeness Checklist page.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA 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 xx/xx/xxxx Annual Submission", and then click on the underlined text "Submit". The screen below should appear:

FSA Annual Submission SUBMIT

- ABC University
- OPEID: 12345678

By selecting 'Submit to ED', the information you have entered on these pages will be sent to the Department of Education.

Your submission must be prepared in accordance with 34 CFR 668.23, the FSA Audit Guide, or OMB Circular A-133 as appropriate. Once submitted, you will only have read access to this data.

I hereby certify that, to the best of my knowledge and belief, all information in this submission is true and accurate.

If you do not have the Submit to Ed button, Submitter is not indicated as one of your user roles. Please see the Manage Users Section of Help.

SUBMIT TO ED

1. This should read the name of your institution and OPE ID number. Confirm that this 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.
4. The following confirmation of receipt will be displayed on your home page.

Your Submission has been received by the Department of Education. You will be contacted if additional information is needed after the submission has passed the edit/completeness check.

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 must be attached.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

If you are submitting for a school group the following screen on the next page will appear.

FSA Annual Submission-Submit continued:

FSA Annual Submission SUBMIT
* collect * OPEID *

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

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."

Your submission must be prepared in accordance with 34 CFR 669.23, the FSA Audit Guide, or OMB Circular A-133 as appropriate. Once submitted, you will only have read access to this data.

REMINDER: OMB still requires submissions of A-133 reports (public and non-profit institutions) to the Federal Audit Clearinghouse.

By clicking the "Submit to ED" button below, I certify that I am the individual currently signed into this system on behalf of the institution, and that I am authorized to submit this information on behalf of the institution. I also certify that, to the best of my knowledge and belief, all information in this document is true and correct. I understand that if the institution provides false or misleading information, (a) the U.S. Department of Education may deny or seek to revoke the institution eligibility to participate in the federal student financial aid programs and (b) the institution may be liable for all federal student financial aid funds it or its students received. I also understand that I may be subject to a fine of not more than \$25,000 or imprisonment of not more than five years, or both, for misinformation that is material to receipt and stewardship of federal student aid funds.

By clicking the "Submit to ED" button below, I certify that I am not in default on a federal student loan or that I have made satisfactory arrangement to repay it.

If you do not have the Submit to Ed button, Submitter is not indicated as one of your user roles. Please see the Manage Users Section of Help.

Select the OPEID(s) you are submitting for: Select All ← 1

OPEID	Name	Submit
* 9999998	college13	<input type="checkbox"/>
* 9999999	college10	<input type="checkbox"/> ← 2
* 9999999	college4	<input type="checkbox"/>

U. S. Department of Education

1. To submit for **all schools in the group** click **Select All**.
2. Click the Submit indicator to submit for **individual schools**.
3. Click on the **"SUBMIT TO ED"** button to complete your FSA Annual Submission process. This will then take you to your institution's homepage with a displayed confirmation of your audit submission(s). **If you do not see the "Submit To ED" button, please verify that submitter is selected as a user role.**

NOTE

You will have "read" access only once submitted.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Merger/Change in Ownership

Merger/Change in Ownership Submission 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:

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

FSA
FEDERAL
STUDENT AID

eZ-AUDIT

AUDIT HOME HELP LOGOUT

Merger/Change in Ownership Submission FINANCIAL STATEMENT INFORMATION

* **ABC University**
• OPEID: 12345678

All fields are required.

1. Indicate the Date Covered by Balance Sheet (mm/dd/yyyy):

Date of One Day Balance Sheet:

Reason:

2. Contact Information/Additional Notes

Please let us know who to contact with questions regarding this submission.

Financial Statement Contact

Name:

Email:

Phone:

Enter any additional notes

[Statement of Financial Position](#)

1. This should read your institution's name and OPEID number. Confirm that this is correct.
2. Enter date of day one balance sheet.
3. Provide a reason. Enter "Change in Ownership".
4. Enter contact information.
5. Click on [Statement of Financial Position](#) - (see section on completing the Statement of

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

STATEMENT OF FINANCIAL POSITION

6. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
7. Click the **SAVE** button to ensure all entries currently on the screen are successfully stored by the system.
8. 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

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 Merger / Change in Ownership Submission". 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 in the next page should appear:

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

All fields are required.

Cash and Cash Equivalents: \$ 1

Current Total Net Accounts Receivable: \$ 2

Investments (convertible within 90 days): \$ 3

Accounts Receivable - Related Parties - Unsecured: \$ 4

Current Liabilities: \$ 5

Total Assets: \$ 6

Total Intangible Assets (as defined by GAAP): \$ 7

Total Liabilities: \$ 8

9 → CANCEL SAVE SAVE AND PROCEED ← 1

U. S. Department of Education

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. **Current Total 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.
3. **Investments (convertible within 90 days)** – Debt and equity securities, real property, land and other long-term investments.
4. **Accounts Receivable – Related Parties – Unsecured** – All amounts due from related parties [affiliates] on account that are not collateralized or subject to a security agreement.
5. **Current Liabilities** – All amounts owed to suppliers or providers of services from normal operations, all amounts owed to students and/or financial partners

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

subject to Title IV programs, all amounts owed to students from deposits and advance payments, current liabilities that result from the consumption of an asset or service during the fiscal year prior to payment, receipts on tuition not recognized as revenue and deferred based upon the institution's revenue recognition policy, amounts owed on lines of credit with banks, the portion of long-term debt that is expected to mature within the next fiscal year, the portion of the capital lease obligation that is expected to mature within the next fiscal year and other current liabilities.

6. **Total Assets** – Sum of all assets included in line items 1 thru 25 above. This will be automatically calculated by the eZ-Audit system.
7. **Total Intangible Assets (as defined by GAAP)** – All intangibles including parents' franchises, copyrights, trademarks, brand names, covenants not to compete, good will accreditation costs, program development costs, etc.
8. **Total Liabilities** - Sum of all liabilities included in line items 27 thru 42 above. This will be automatically calculated by the eZ-Audit system.
9. Click the **CANCEL** button to erase all entries
10. Click the **SAVE** button for eZ-Audit to save the entries
11. Click the **SAVE and PROCEED** button to save all entries and then take you back to the Financial Statement Info page.

NOTE

With a Merger/Change in Ownership, Foreign Private schools are required only to complete the Statement of Financial Position. Remember, do not use commas or other punctuation and place a "0" in any fields with a null value

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

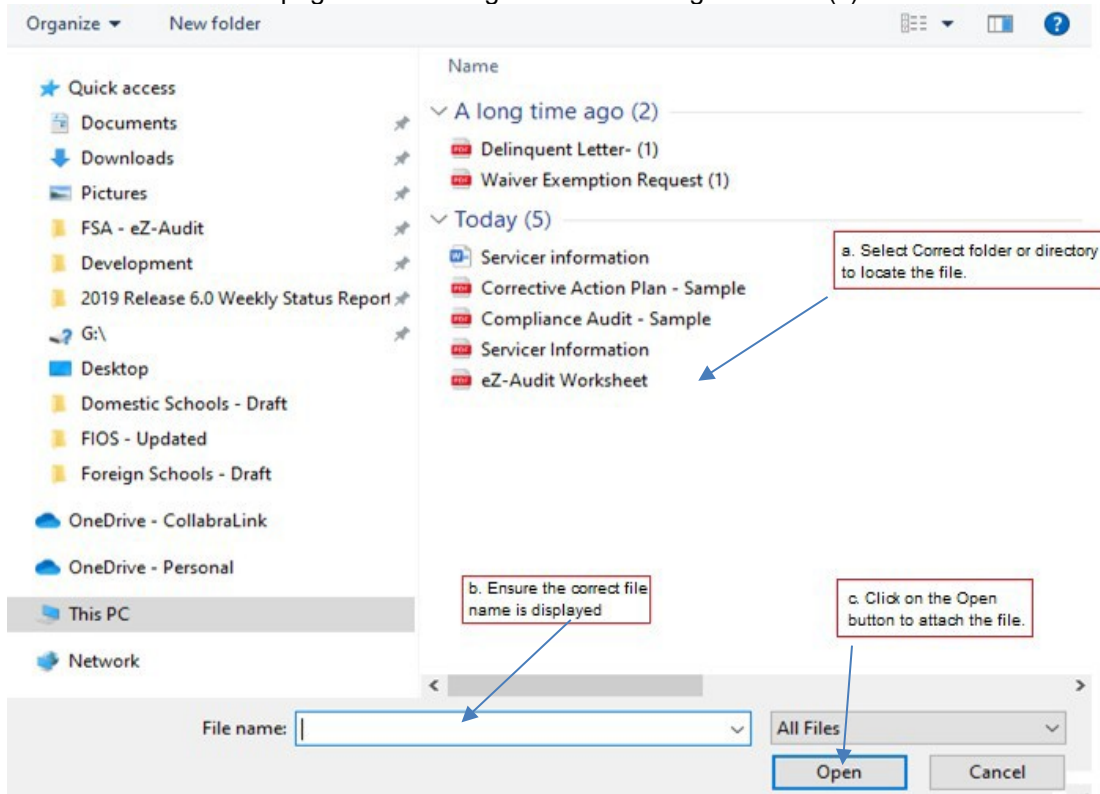
Merger/Change in Ownership Submission Upload Attachments

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. This should read the name of your institution and OPEID number. Confirm that this is correct.
2. Read and follow instructions accordingly.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

- Click on the **Choose File** button to search for document(s) to be attached. Then follow instructions on the next page on searching for and attaching document(s).



- Check all appropriate documents attached are in English and do not contain any Personally Identified Information (PII). To view what is included in PII please hover the mouse over the word PII. (Please note: When uploading another document, please deselect the previous upload type and then reselect the document type.)
- 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 submission.
- Click the **CANCEL** button to erase all entries.
- Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
- 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

Please note that all files must be in a non-editable PDF format and no personal information such as Social Security Numbers should be contained in attachments. As part of your Merger/Change in ownership submission, you must include an electronic copy of your day one balance sheet and/or complete audited financial statements.

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

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:

The screenshot shows the 'Merger/Change in Ownership Submission' page in the eZ-Audit system. The page has a blue header with the FSA logo and 'eZ-AUDIT' text. Below the header are navigation links for 'AUDIT HOME', 'HELP', and 'LOGOUT'. On the left, there is a sidebar with links for 'Financial Statements', 'Upload Attachments', and 'Submit'. The main content area is titled 'Merger/Change in Ownership Submission SUBMIT' and displays the institution name 'ABC University' and the OPEID '12345678'. Below this, there is a section for certification: 'By selecting 'Submit to ED', the information you have entered on these pages will be sent to the Department of Education. Your submission must be prepared in accordance with 34 CFR 668.23, the FSA Audit Guide, or OMB Circular A-133 as appropriate. Once submitted, you will only have read access to this data.' This is followed by a certification statement: 'I hereby certify that, to the best of my knowledge and belief, all information in this submission is true and accurate.' Below the certification, there is a note: 'If you do not have the Submit to Ed button, Submitter is not indicated as one of your user roles. Please see the Manage Users Section of Help.' At the bottom of the page, there is a 'SUBMIT TO ED' button. Three numbered callouts are present: 1 points to the institution name and OPEID, 2 points to the certification text, and 3 points to the 'SUBMIT TO ED' button.

1. This should read the name of your institution and OPE ID number. Confirm that this 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

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

- “submitter” is selected as a user role. See Manage Users for details.
4. The following confirmation of receipt will be displayed on your home page.

Your Submission has been received by the Department of Education. You will be contacted if additional information is needed after the submission has passed the edit/completeness check.

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 must be attached.



Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

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](#)”. The screen below should appear:

The screenshot shows the eZ-Audit interface for a 'Change in Fiscal Year End Submission'. At the top, there are logos for FSA (Federal Student Aid) and eZ-Audit, along with navigation links for 'AUDIT HOME', 'HELP', and 'LOGOUT'. The page title is 'Change in Fiscal Year End Submission'. Below the title, the user's institution is identified as 'ABC University' with OPEID '12345678'. A message states: 'Our records indicate that the current fiscal year end for Ruprecht-Karls-Universität Heidelberg is .'. Below this, there is a form field labeled 'Enter new fiscal year end:' with a dropdown menu set to 'Select Month' and an empty text box. A large block of text contains a certification statement: 'By clicking the "Submit to ED" button below, I certify that I am the individual currently signed into this system on behalf of the institution, and that I am authorized to submit this information on behalf of the institution. I also certify that, to the best of my knowledge and belief, all information in this document is true and correct. I understand that if the institution provides false or misleading information, (a) the U.S. Department of Education may deny or seek to revoke the institution's eligibility to participate in the federal student financial aid programs and (b) the institution may be liable for all federal student financial aid funds it or its students received. I also understand that I may be subject to a fine of not more than \$25,000 or imprisonment of not more than five years, or both, for misinformation that is material to receipt and stewardship of federal student aid funds. By clicking the "Submit to ED" button below, I certify that I am not in default on a federal student loan or that I have made satisfactory arrangements to repay it.' Below the certification, there is a note: 'If you do not have the Submit to Ed button, Submitter is not indicated as one of your roles. Please see the Manage Users Section of Help'. At the bottom, there is a 'SUBMIT TO ED' button. Four numbered callouts (1-4) point to specific elements: 1 points to the current fiscal year end information, 2 points to the 'Enter new fiscal year end:' form field, 3 points to the certification text, and 4 points to the 'SUBMIT TO ED' button.

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 month 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

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

[your School Participation Team Representative for information regarding additional submission requirements.](#)

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

Closeout Audit Submission

Closeout Audit Compliance Audit Information

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 Submission". Click on the underlined text "Closeout Audit Submission", and then click on the underlined text "Compliance Audit Info". The screen below should appear:

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

FSA FEDERAL STUDENT AID | **eZ-AUDIT** | **AUDIT HOME** | **HELP** | **LOGOUT**

Closeout Audit Submission COMPLIANCE AUDIT INFORMATION

» **ABC University**
• **OPEID: 12345678** (1)

All fields are required.

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

Begin Date: (2)
End Date: (3)

2. Review Auditor Information:

Records Indicate your Current Auditor Is:

Is this information correct?: YES NO (5)

Enter Auditor's TIN (Optional):

Auditor's Name*: (6)

Auditor Firm Name*:

Address 1*:

Address 2 (Optional):

City*:

State (Optional):

Country*: -- Select a Country -- (7)

Phone #*:

Fax # (Optional):

Email Address*:

3. Does this compliance audit report contain any findings?

YES NO

4. Opinion Type

-- Select an Opinion Type -- (8)

(9) (10) (11)

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

1. This should read your institution's name and OPE ID number. Confirm that this is correct.
2. Please indicate period audited in specified format.
3. Begin date is the beginning of the audit period.
4. End date is the end of the audit period.
5. If the auditor's information is correct, select Yes . If incorrect or new, please select **NO** and update auditor information Enter audit firm's TIN (Tax Identification Number). **DO NOT USE HYPHENS.**
6. Auditor's TIN is optional unless the country is United States. Please enter the state's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS**
7. Indicate whether your audit contains any findings.
8. Select appropriate opinion from the drop down list based on your auditor's opinion. This information is contained within the Report on Compliance with Specified Requirements Applicable to SFA Programs.
9. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
10. Click the **SAVE** button to ensure all entries are successfully stored by the system for this page. **To complete Compliance Audit Information page for member school(s), click on the name of the school. Complete the Compliance Audit Information page following the steps above.**
11. Click the **SAVE and PROCEED** button to go to the FSA Annual Submission-Completeness Checklist page. This is the next stage in the submission process. **If you are a school group this will take you to the Checklist page for the school you have selected.**

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

Closeout Audit Submission 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 "Closeout Audit Submission", and then click on the underlined text "Completeness Checklist". The screen below should appear:

Closeout Audit Submission CHECKLIST

ABC University
OPEID: 12345678

All fields are required.

1. Please ensure the following are included in your submission, if applicable:

- Schedule of Expenditures of Federal Awards
- Corrective Action Plan
- Schedule of Findings & Questioned Costs
- Summary schedule of prior year audit findings
- Closeout
- Uploaded document(s) must be in English
- Do not include *Personally Identifiable Information (PII)*

2. Contact Information/Additional Notes

Please let us know who to contact with questions regarding this submission.

Compliance Audit Contact

Name:

Email:

Phone:

Enter any additional notes

1. Please confirm that the information displayed is correct.

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

2. Ensure all applicable documents are included with your audit report submission.
3. Provide contact information (name, phone, email) of who should be contacted regarding submission and 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/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 take you to the Upload Attachment page.

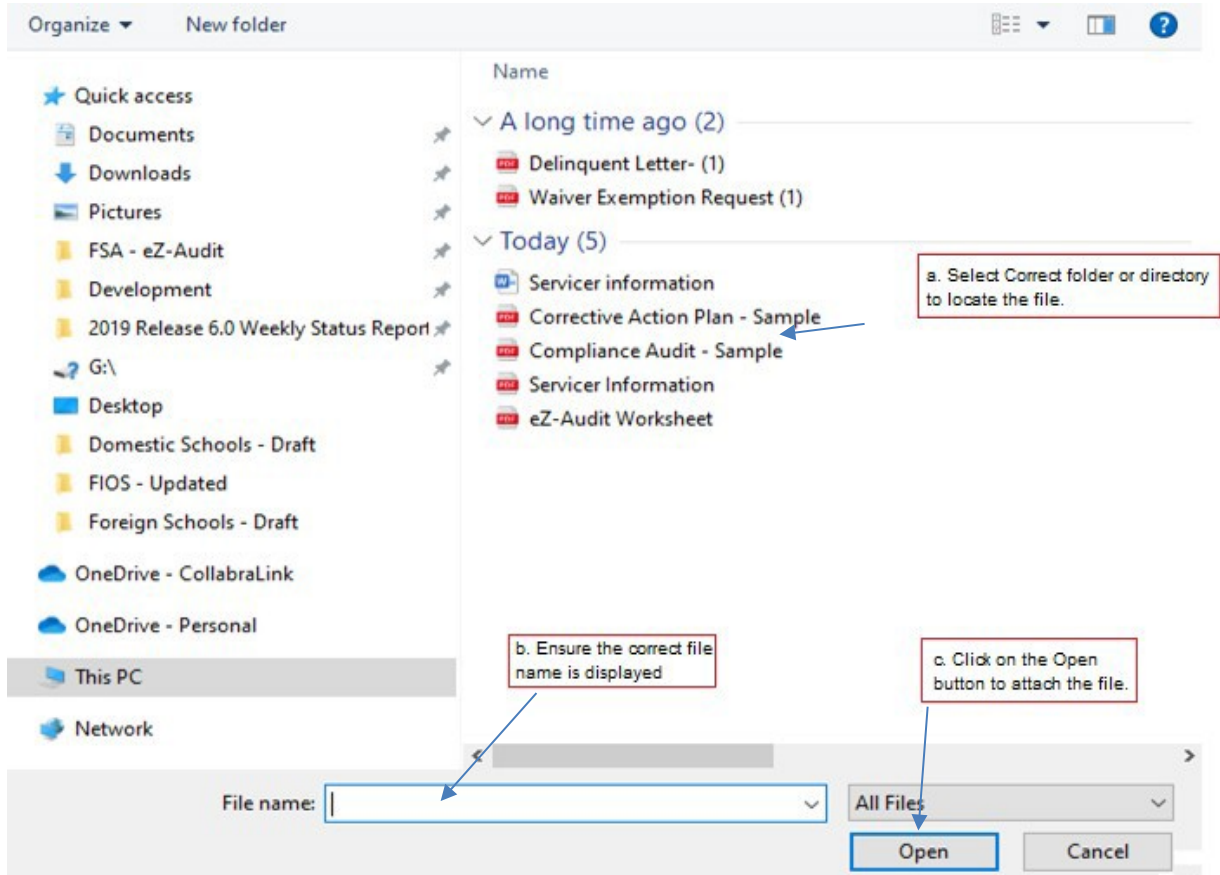
Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

Closeout Audit Submission 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 "Closeout Audit Submission", and then click on the underlined text "Upload Attachments". The screen below should appear:

1. This should read the name of your institution and OPEID number. Confirm that this is correct.
2. Click on the **Choose File** button to search for document(s) to be attached. Then follow instructions on the next page on searching and attaching document.

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools



3. Check all appropriate documents attached are in English and do not contain any Personally Identified Information (PII). To view what is included in PII please hover the mouse over the word PII. (Please note: When uploading another document, please deselect the previous upload type and then reselect the document type.)
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 audit and/or complete audited financial statements. Please note that all files must be in a non editable. PDF format and no personal information such as Social Security Numbers should be contained in attachments. Remember, you

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

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.

Step-by-Step Guide to Using eZ-Audit For Foreign Private Schools

Closeout 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". Click "Submit" from the menu. 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.
4. The following confirmation of receipt will be displayed on your home page.

Your Submission has been received by the Department of Education. You will be contacted if additional information is needed after the submission has passed the edit/completeness check.

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 Audit must be attached.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

New Institution/Reinstatement Submission

New Institution/Reinstatement Submission Financial Statement

To submit your institution's New Institution/Reinstatement Submission audit, 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 New Institution Submission](#)" (for institutions that have not previously participated in Title IV programs) or "[Create Reinstatement Submission](#)" (for institutions that have previously participated in Title IV programs), and then the screen below should appear with your institution's name:

The screenshot shows the 'Reinstatement Information' form in the eZ-Audit system. The form is titled 'Reinstatement Information' and 'FINANCIAL STATEMENT INFORMATION'. It displays the institution name 'ABC University' and OPEID '12345678'. The form is divided into five numbered sections:

- 1. Enter the Institution's Most Recent Fiscal Year End (mm/dd/yyyy):** This section contains two input fields for 'Fiscal Year End 1:' and 'Fiscal Year End 2:'.
- 2. Indicate the Period Audited (mm/dd/yyyy):** This section contains two input fields for 'Begin Date:' and 'End Date:'.
- 3. Enter Auditor Information:** This section contains multiple input fields for 'Enter Auditor's TIN (Optional):', 'Auditor's Name:', 'Auditor Firm Name:', 'Address 1:', 'Address 2 (Optional):', 'City:', 'State (Optional):', 'Country:' (a dropdown menu with '-- Select a Country --'), 'Phone #:', 'Fax # (Optional):', and 'Email Address:'.
- 4. Opinion Type:** This section contains a dropdown menu with '-- Select an Opinion Type --'.
- 5. Is a going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements?:** This section contains two radio buttons labeled 'YES' and 'NO'.

Numbered callouts (1-8) are placed around the form with arrows pointing to the corresponding input fields:

- 1: Points to the 'Fiscal Year End 1:' field.
- 2: Points to the 'Fiscal Year End 2:' field.
- 3: Points to the 'Begin Date:' field.
- 4: Points to the 'End Date:' field.
- 5: Points to the 'Auditor's Name:' field.
- 6: Points to the 'Country:' dropdown menu.
- 7: Points to the 'Opinion Type' dropdown menu.
- 8: Points to the 'YES' radio button.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

6. Enter Financial Statement Data

Are you submitting annual financial statements with the supplemental schedule according to the new format per Borrower Defense Regulations?

YES NO

[Statement of Financial Position](#)
[Statement of Activities](#)

1. Confirm the information displayed is correct.
2. Auto Populated to exactly one year from the entered Fiscal Year End 1 (MM/DD/YYYY)
3. Text Indicating to provide responses for most current Fiscal Year End (Fiscal Year End 2)
4. Begin date is the beginning of the audit period.
5. End date is the end of the audit period.
6. Enter the auditor firm's Tax Identification Number (TIN) if the country is United States.
7. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual Uniform Guidance report.
8. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection Form SF-FAC (3-20-2001).
Choose "yes" or "no" if the Financial Statements are presented with the Supplemental Schedule according to the new format per Borrower Defense Regulations.
If "Yes" is chosen for the financial statements according to the new format per Borrower Defense Regulations, the following links will appear:
 9. [Primary Reserve Ratio](#) – (see section on completing the PRIMARY RESERVE RATIO).
 10. [Equity Ratio](#) – (see section on completing the EQUITY RATIO).
 11. [Net Income Ratio](#) – (see section on completing the NET INCOME RATIO).
 If "No" is chosen for the financial statements according to the new format per Borrower Defense Regulations, you the following links will appear:
 12. [Statement of Financial Position](#) – (see section on completing the STATEMENT OF FINANCIAL POSITION).
 13. [Statement of Activities](#) – (see section on completing the STATEMENT OF ACTIVITIES)
14. Click the **CANCEL** button to erase/delete all entries.
15. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
16. Click the **SAVE and PROCEED** button to go to the Completeness Checklist. This is the next stage in the submission process.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Primary Reserve Ratio

See [PRIMARY RESERVE RATIO](#) on the Financial Statements page under **Annual Submissions** for details in completing all data fields. Please complete using current completed fiscal yearend financial statements data.

Equity Ratio

See [EQUITY RATIO](#) on the Financial Statements page under **Annual Submissions** for details in completing all data fields. Please complete using current completed fiscal yearend financial statements data.

Net Income Ratio

See [NET INCOME RATIO](#) on the Financial Statements page under **Annual Submissions** for details in completing all data fields. Please complete using current completed fiscal yearend financial statements data.

Statement of Financial Position

See [STATEMENT OF FINANCIAL POSITION](#) on the Financial Statements page under **Annual Submissions** for details in completing all data fields. Please complete using current completed fiscal yearend financial statements data.

Statement of Activities

See [STATEMENT OF ACTIVITIES](#) on the Financial Statements page under **Annual Submissions** for details in completing all data fields. Please complete using current completed fiscal yearend financial statements data.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

New Institution/Reinstatement Submission Completeness Checklist

If you successfully entered or saved the information inputted on the Income Statement 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 "New Institution Submission" or "Reinstatement Submission", and then click on the underlined text "Completeness Checklist". The screen below should appear:

The screenshot shows the 'New Institution Submission CHECKLIST' page. At the top left is the FSA logo. The page title is 'New Institution Submission CHECKLIST'. Below the title, it shows 'ABC University' and 'OPEID: 12345678' with a callout '1' pointing to the OPEID. A message states 'All fields are required.' Below this is section '1. Please ensure the following are included in your submission, if applicable:' with a list of required documents: Independent Auditors Report, Statement of Financial Position, Statement of Activities, Cash Flows Statement, Notes to Financial Statements, and Independent Auditors Report on Compliance. A callout '2' points to this list. Section '2. Contact Information/Additional Notes' follows, with a prompt to provide contact info. Under 'Financial Statement Contact', there are input fields for Name, Email, and Phone, with a callout '3' pointing to them. Below is a text area for 'Enter any additional notes' with a callout '5'. At the bottom are three buttons: 'CANCEL' (callout '4'), 'SAVE' (callout '5'), and 'SAVE AND PROCEED' (callout '6'). The U.S. Department of Education logo is at the bottom left.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

1. Confirm the information displayed is correct.
2. Ensure all applicable documents are included with your Uniform Guidance audit report submission .
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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

New Institution/Reinstatement Submission 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 New Institution Submission" or "Reinstatement Submission" and then click on the underlined text "Upload Attachments". The screen below should appear:

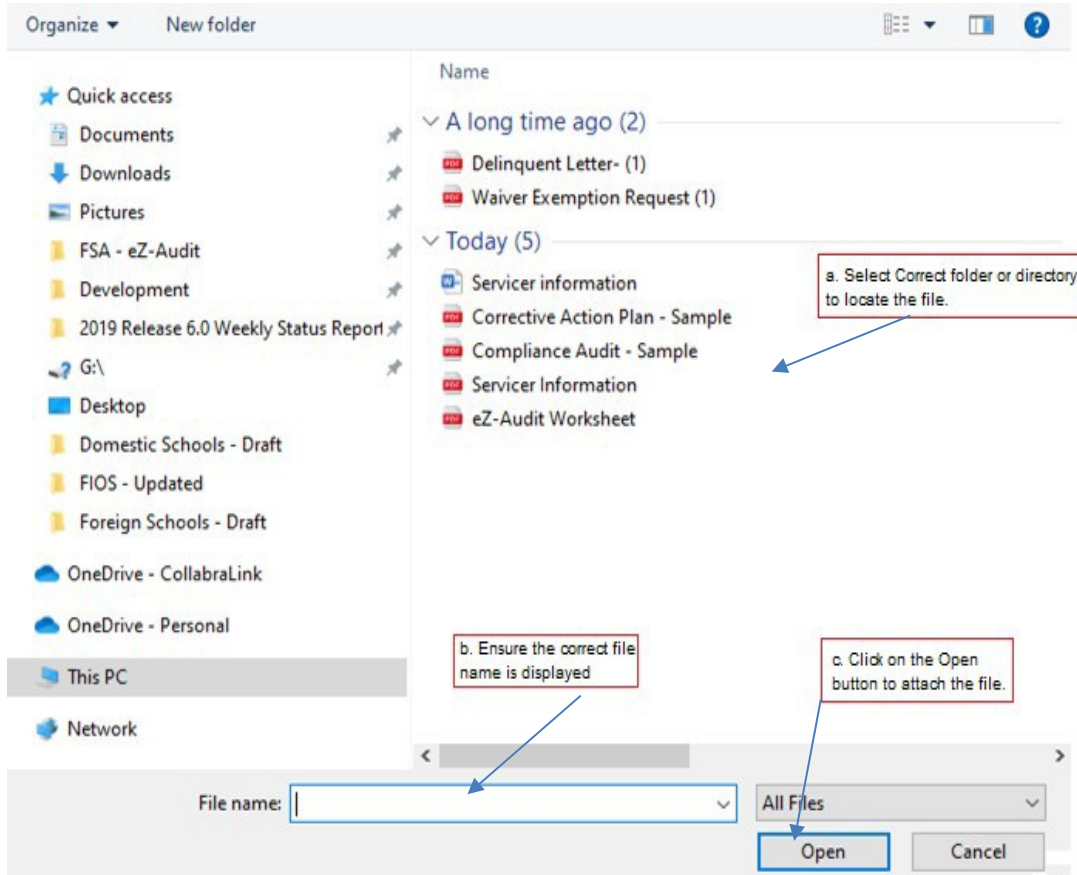
The screenshot shows the 'New Institution Submission' page in the eZ-Audit system. The page header includes the FSA logo and navigation links for 'AUDIT HOME', 'HELP', and 'LOGOUT'. A left sidebar contains links for 'Financial Statements', 'Completeness Checklist', 'Upload Attachments', and 'Submit'. The main content area displays the institution name 'ABC University' and OPEID '12345678' (callout 1). Below this is a text block explaining the requirement to upload audited financial statements for the previous two years. A note states that uploaded documents must be in English and should not include PII. The form includes a 'File:' field with a 'Choose File' button (callout 2) and 'No file chosen' text. There are three checkboxes for document types: 'Home Country Financial Statements' (callout 3), 'Other', and 'US GAAP/GAGAS'. An 'ADD' button (callout 4) is positioned below these checkboxes. At the bottom of the form are three buttons: 'CANCEL' (callout 5), 'SAVE' (callout 6), and 'SAVE AND PROCEED' (callout 7).

1. This should read the name of your institution and OPE ID number. Confirm that this is correct.
2. Click on the **Choose File** button to search for document(s) to be attached. Then follow instructions on the next page on searching and attaching document.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

NOTE

Audited Financial statements for the previous two fiscal years should be submitted.



3. Check all appropriate documents attached are in English and do not contain any Personally Identified Information (PII). To view what is included in PII please hover the mouse over the word PII. (Please note: When uploading another document, please deselect the previous upload type and then reselect the document type.)
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 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 New Institution 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 no personal information such as Social Security Numbers should be contained in attachments. Remember, you can attach additional information not

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

required during this process. If you do attach additional information, please make a note in the “Notes” field on the Completeness Checklist page.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

New Institution/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 “New Institution Submission” or “Reinstatement Submission”, and then click on the underlined text “Submit”. The screen below should appear:

1. This should read the name of your institution and OPE ID number. Confirm that this 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 New Institution 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.
4. The following confirmation of receipt will be displayed on your home page.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Your Submission has been received by the Department of Education. You will be contacted if additional information is needed after the submission has passed the edit/completeness check.

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 Audit must be attached.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Stub Audit Submission

Stub Audit Submission 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 Stub Audit Submission", and then click on the underlined text "Compliance Audit". The screen in the next page should appear:

The screenshot shows the 'Stub Audit Submission' form for 'ABC University' with OPEID: 12345678. The form is titled 'COMPLIANCE AUDIT INFORMATION' and includes a sidebar with navigation links: Compliance Audit, Completeness Checklist, Upload Attachments, and Submit. The form is divided into four main sections:

- 1. Indicate the Period Audited (mm/dd/yyyy):** This section includes fields for 'Begin Date', 'End Date', and 'Reason for Stub Audit'.
- 2. Review Auditor Information:** This section asks 'Records Indicate your Current Auditor Is:' and 'Is this information correct?'. It includes fields for 'Auditor's TIN (Optional)', 'Auditor's Name*', 'Auditor Firm Name*', 'Address 1*', 'Address 2 (Optional)', 'City*', 'State (Optional)', 'Country*' (with a dropdown menu), 'Phone #*', 'Fax # (Optional)', and 'Email Address*'.
- 3. Does this compliance audit report contain any findings?** This section has radio buttons for 'YES' and 'NO'.
- 4. Opinion Type** This section has a dropdown menu labeled '-- Select an Opinion Type --'.

At the bottom of the form are three buttons: 'CANCEL', 'SAVE', and 'SAVE AND PROCEED'. Numbered callouts (1-11) point to various elements: 1 points to the institution name; 2 points to the 'Reason for Stub Audit' field; 3 points to the 'Begin Date' field; 4 points to the 'End Date' field; 5 points to the 'Is this information correct?' question; 6 points to the 'Country' dropdown; 7 points to the 'Does this compliance audit report contain any findings?' question; 8 points to the 'Submit' link in the sidebar; 9 points to the 'CANCEL' button; 10 points to the 'SAVE' button; and 11 points to the 'SAVE AND PROCEED' button.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

1. This should read your institution's name and OPE ID number. Confirm that this is correct.
2. Begin date is the beginning of the audit period.
3. End date is the end of the audit period.
4. Enter Reason for Stub Audit.
5. If the auditor's information is correct, select Yes . If incorrect or new, please select NO and update auditor information.
Auditor's TIN is optional unless the country is United States. Please enter the state's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS.**
If the auditor's information is correct, no action is required. If incorrect or new, select NO and update with current auditor information.
6. This field should be pre-populated. Please enter the state's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS.**
7. If your Uniform Guidance audit submission contains any findings related to the FSA Title IV programs (If the Uniform Guidance report covers multiple institutions, this applies to all institutions covered) click **Yes**. Refer to the Scheduled of Findings and Questioned Costs included in the annual Uniform Guidance submission; Section II – financial Statement Findings and Section III – Schedule of Federal Award Findings and Questioned Costs. Refer to Section I - Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual Uniform Guidance report. **Note:** Only indicate the opinion type for Title IV programs if the SFA cluster was audited as a **major** program.
8. Select appropriate opinion from the drop-down list based on your auditor's opinion. This information is contained within the Report on Compliance with Specified Requirements Applicable to SFA Programs.
9. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
10. Click the **SAVE** button to ensure all entries are successfully stored by the system for this page.
11. Click the **SAVE and PROCEED** button to go to the **Foreign Private Annual Submission-Completeness Checklist page**.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Stub Audit Submissions 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:

The screenshot shows the 'Stub Audit Submission CHECKLIST' page for 'ABC University' with OPEID: 12345678. The page features a navigation menu on the left with options: Compliance Audit, Completeness Checklist, Upload Attachments, and Submit. The main content area includes a checklist of required items for submission, a section for contact information, and three buttons: CANCEL, SAVE, and SAVE AND PROCEED. Numbered callouts (1-6) highlight key elements: 1 points to the submission title, 2 to the checklist items, 3 to the contact information section, 4 to the CANCEL button, 5 to the SAVE button, and 6 to the SAVE AND PROCEED button.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

1. This should read your institution's name and OPEID number. Confirm that this is correct.
2. Ensure all applicable documents are included with your audit report submission. Check all appropriate documents attached are in English and do not contain any Personally Identified Information (PII). To view what is included in PII please hover the mouse over the work PII.
3. Enter contact information. Provide 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 take you to the Upload Attachment page.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Stub Audit Submissions 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 in the next page should appear:

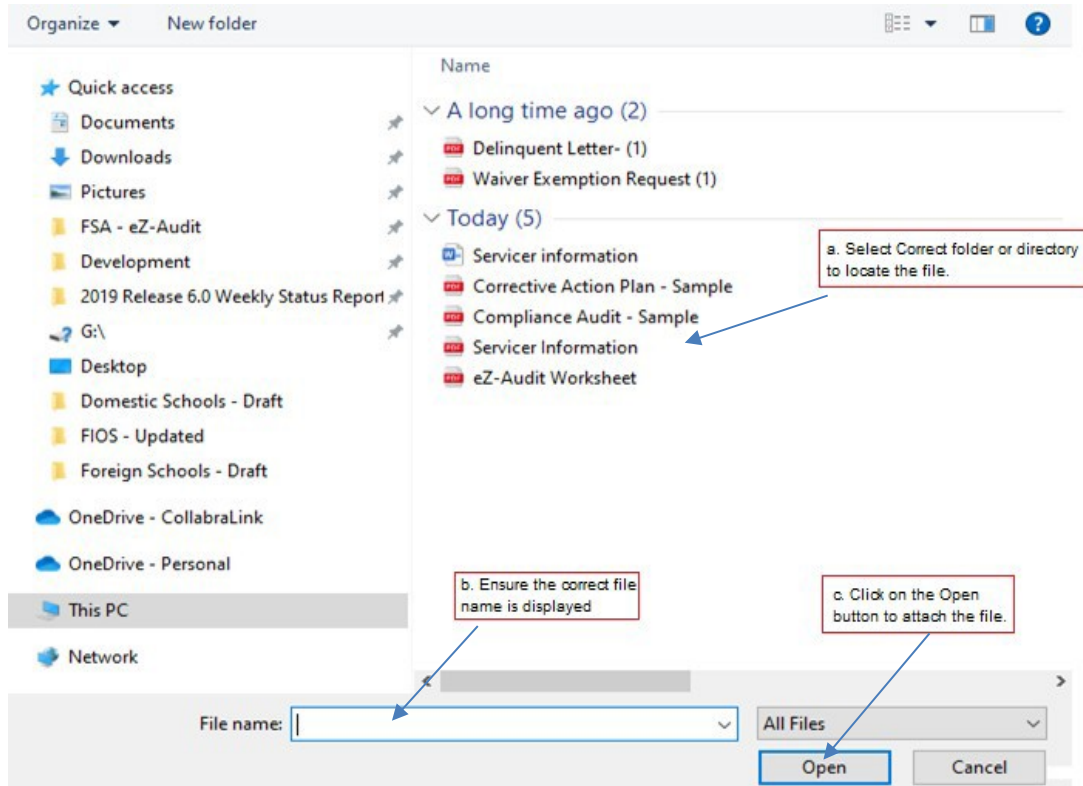
The screenshot displays the 'Stub Audit Submission' page with the 'UPLOAD ATTACHMENTS' tab selected. On the left, a navigation menu lists 'Compliance Audit', 'Completeness Checklist', 'Upload Attachments', and 'Submit'. The main content area contains the following elements:

- 1:** Institution name 'ABC University' and OPEID '12345678'.
- 2:** Instruction: 'Do not include Personally Identifiable Information (PII)'.
- 3:** File selection area with 'File:' label, 'Choose File' button, and 'No file chosen' text.
- 4:** Checkboxes for 'Compliance Audit', 'Corrective Action Plan, if applicable', and 'Other'.
- 5:** 'CANCEL' button.
- 6:** 'SAVE' button.
- 7:** 'SAVE AND PROCEED' button.

1. This should read the name of your institution and OPEID number. Confirm that this is correct.
2. Click on the **Chose File** button to search for document(s) to be attached. Then follow

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

instructions on the next page on searching and attaching document.



1. Check all appropriate documents attached are in English and do not contain any Personally Identified Information (PII). To view what is included in PII please hover the mouse over the work PII. (Please note: When uploading another document, please deselect the previous upload type and then reselect the document type.)
2. 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 submission.
3. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
4. Click the **SAVE** button to save all entries currently on the screen.
5. Click the **SAVE and PROCEED** button to take you to the Lender-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 no personal information such as Social Security Numbers 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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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:

The screenshot shows the 'Stub Audit Submission SUBMIT' page. At the top, there is a blue header with the FSA logo on the left, 'eZ-AUDIT' in the center, and 'AUDIT HOME', 'HELP', and 'LOGOUT' buttons. On the right of the header is the Department of Education logo. A left sidebar contains a menu with 'Compliance Audit', 'Completeness Checklist', 'Upload Attachments', and 'Submit'. The main content area displays the submission details for 'ABC University' with OPEID: 12345678. Below this, there is a warning: 'By selecting 'Submit to ED', the information you have entered on these pages will be sent to the Department of Education. Your submission must be prepared in accordance with 34 CFR 668.23, the FSA Audit Guide, or OMB Circular A-133 as appropriate. Once submitted, you will only have read access to this data.' This is followed by a certification statement: 'I hereby certify that, to the best of my knowledge and belief, all information in this submission is true and accurate.' Below that is a note: 'If you do not have the Submit to Ed button, Submitter is not indicated as one of your user roles. Please see the Manage Users Section of Help.' At the bottom of the main content area is a 'SUBMIT TO ED' button. Three numbered callouts (1, 2, 3) point to the institution/OPEID information, the submission warning, and the 'SUBMIT TO ED' button respectively.

1. This should read the name of your institution and OPEID number. Confirm that this 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.
4. The following confirmation of receipt will be displayed on your home page.

Your Submission has been received by the Department of Education. You will be contacted if additional information is needed after the submission has passed the edit/completeness check.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Waiver/Exemption Request

(Placeholder for future release)

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

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:

Additional Information Submission

» [ABC University](#)
• OPEID: 12345678

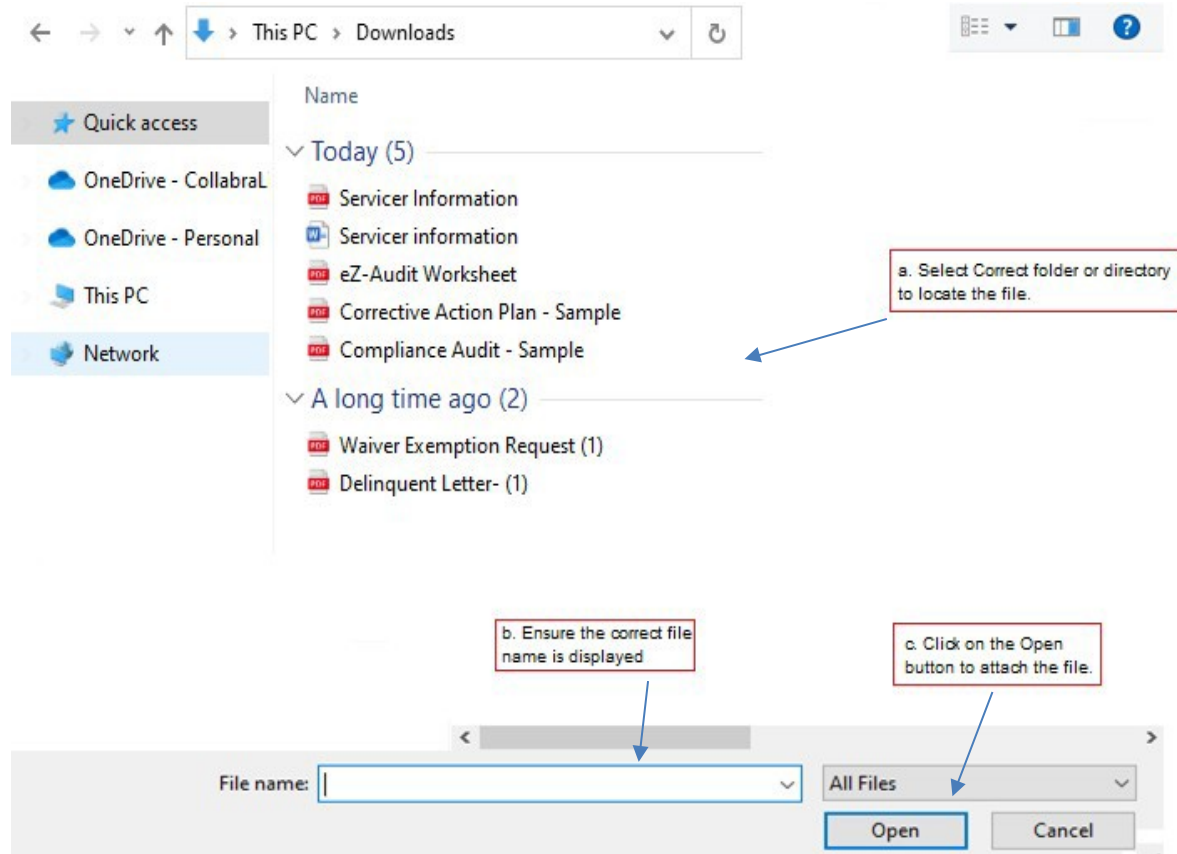
To submit additional information, you must select a submission from the drop-down box below to associate it with. Please use the additional fields to upload the files that you wish to submit to the Department of Education. Please note, all files must be in .pdf format.

Submission to Associate With*:

File*: No file chosen

1. This should read the name of your institution and OPE ID number. Confirm that this is correct.
2. Select submission to associate the additional information with. If the submission was not submitted via eZ-Audit it will not be listed. If the review is completed you cannot submit additional information. **Please check your Institution Homepage Notification section the status of your submission.**
3. Click on the **Choose File** button to search for document to be attached. The screen below should appear:

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools



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 submission.

NOTE

To submit additional information the submission must still be under FSA review.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Letters/ Notifications

Notifications

At any time, 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:

The screenshot displays the eZ-Audit homepage. At the top, there are logos for FSA (Federal Student Aid) and eZ-Audit, along with navigation links: AUDIT HOME, SEARCH, INSTITUTION HOME, REPORTS, and LOGOUT. The main content area is titled "Home Page" and shows the institution name "ABC University, School of Medicine" and OPEID "12345678". Below this, there is a "NOTIFICATIONS" section with a message: "Your Fiscal Year End 12/31/2019 Annual Submission is overdue." Two callouts are present: callout 1 points to the institution name and OPEID, and callout 2 points to the notifications section. On the left side, there are sections for "CREATE ANNUAL SUBMISSIONS" (with a link for "Create FYE 12/31/2019 Annual Submission"), "OTHER SUBMISSIONS" (with links for "Create Merger/Change in Ownership Submission", "Change Fiscal Year End Date", "Create Closeout Audit Submission", "Create Reinstatement Submission", "Create Stub Audit Submission", and "Submit Additional Information"), and "ADMINISTRATION" (with links for "Update My User Profile" and "View Institution Profile"). At the bottom left, there are "OTHER LINKS" for "Dept. of Education" and "Schools Portal".

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. If ED has deemed a submission incomplete, the Incomplete Letter will be posted to Notifications. The incomplete letter needs to be opened before there-submission link will appear.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Resubmission/ Incomplete Letter

If your submission has been deemed incomplete you will be required to Resubmit. An email will be sent to the person(s) as listed on the Checklists page in Contacts informing them that the submission has been deemed incomplete. A copy will also be sent to the Institution's President and Financial Aid Administrator.

Resubmissions should be submitted 7 calendar days from receipt of email/letter.

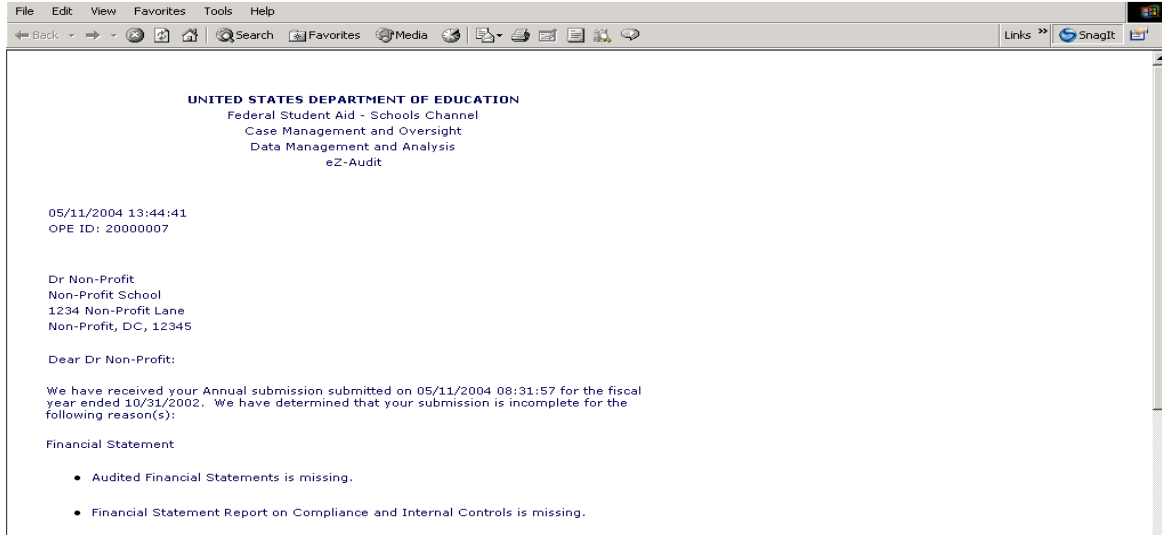
To resubmit you must **first view your incomplete letter posted to the Notifications section of your Institution Home Page**. To begin your resubmission, follow steps below.

1. Login to eZ-Audit. This will take you to your Institution's Home Page. The screen below should appear. Verify the name on your institution and OPEID.

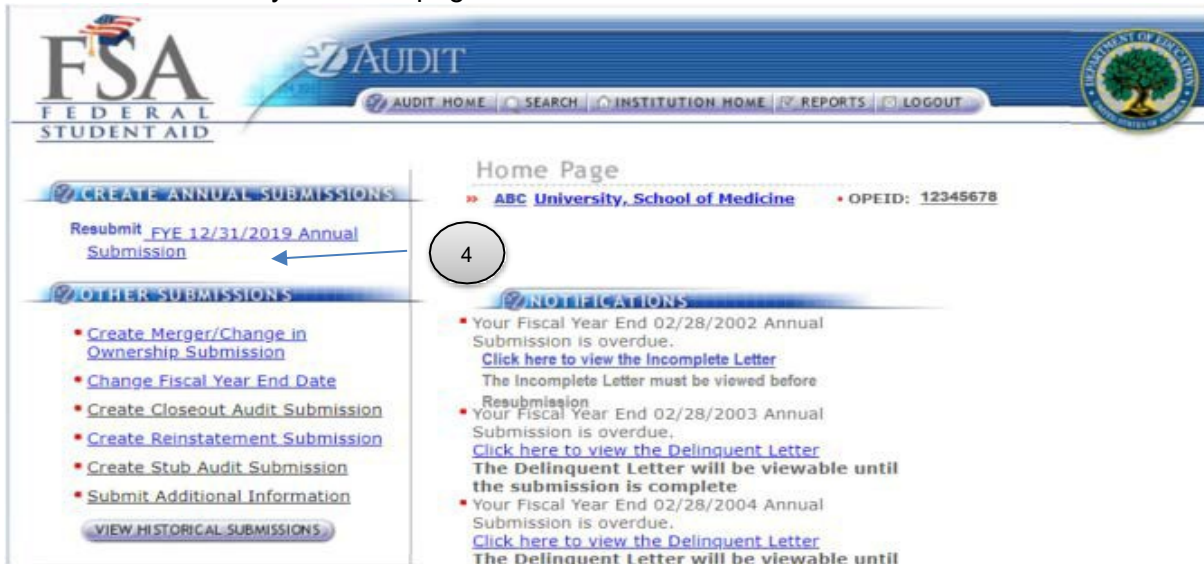
The screenshot displays the eZ-Audit Home Page. At the top, there is a navigation bar with links for AUDIT HOME, SEARCH, INSTITUTION HOME, REPORTS, and LOGOUT. The main content area is divided into two columns. The left column contains links for 'CREATE ANNUAL SUBMISSIONS' and 'OTHER SUBMISSIONS', with a 'VIEW HISTORICAL SUBMISSIONS' button at the bottom. The right column, titled 'Home Page', shows the institution name 'ABC University, School of Medicine' and OPEID '12345678'. Below this is a 'NOTIFICATIONS' section with three entries regarding overdue annual submissions for fiscal years 2002, 2003, and 2004. A blue arrow labeled '1' points to the institution name, and another blue arrow labeled '2' points to the link 'Click here to view the Incomplete Letter' in the first notification entry.

2. Click link to **view Incomplete Letter**. Incomplete letter will provide information regarding the reason(s) your submission was deemed incomplete. **Letter will open in separate wind**

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools



3. Return to your home page.



4. Click the **Resubmit** link from left navigation area.
5. Correct submission as directed in Incomplete Letter. Portions of submission deemed complete will be read-only.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Delinquent Letter

If your submission is not received by its due date, a Delinquent Email will be sent to the Institution's President, CFO, and Institution's Financial Aid Administrator. The email will indicate that a Delinquent Letter has been posted to the Notifications section of your Institution's Home Page. Once the Delinquent Email is received, you will be directed to logon onto eZ-Audit to view the Delinquent Letter. The Delinquent Letter will disappear once you have submitted the submission.

The screenshot shows the eZ-Audit interface. At the top, there is a navigation bar with links for 'AUDIT HOME', 'SEARCH', 'INSTITUTION HOME', 'REPORTS', and 'LOGOUT'. Below this, the 'Home Page' is displayed for 'ABC University, School of Medicine' with an OPEID of 12345678. On the left side, there are two main sections: 'CREATE ANNUAL SUBMISSIONS' and 'OTHER SUBMISSIONS'. The 'CREATE ANNUAL SUBMISSIONS' section has a link for 'Create FYE 12/31/2019 Annual Submission' which is circled with a blue arrow labeled '3'. The 'OTHER SUBMISSIONS' section has several other links. On the right side, the 'NOTIFICATIONS' section contains three entries for overdue annual submissions (2002, 2003, and 2004). Each entry includes a link to 'view the Delinquent Letter', which is circled with a blue arrow labeled '1'.

1. Click link to **view Delinquent Letter**. Delinquent letter will provide information regarding which annual submission is overdue. Letter will open in separate window.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

2. Close or minimize the browser to return to your home page.

UNITED STATES DEPARTMENT OF EDUCATION
Federal Student Aid - School Channel
School Eligibility Channel
eZ-Audit

Date: 10/31/2004
OPE ID: 12345678
TIN: 000000070

Dr Proprietary
Proprietary School
1234 Proprietary Lane
Proprietary, DC, 12345

Dear President:

Pursuant to 34 CFR 668.23 of the Student Assistance General Provisions regulations, an institution participating in any Title IV, HEA program must submit annually to the Secretary, its compliance audit and audited financial statements no later than six months after the last day of the institution's fiscal year.

Your institution's materially complete and acceptable audit and/or financial statements for the fiscal year ended 10/31/2004 have not been received by the submission deadline date of 10/31/2004.

If you have submitted compliance audit and financial statements which were deemed unacceptable and returned to the institution, the submission deadline continues to apply until acceptable audit reports are resubmitted to the Department. Please resubmit the audit/financial statements for the fiscal year ended 10/31/2004 within 10 days of the receipt of this letter via eZ-Audit at www.ezaudit.ed.gov.

If we do not receive the required submission within 10 days of your receipt of this letter, your institution may be subject to assessment of liabilities for all unaudited funds for the audit period and other appropriate action noted under 34 CFR 668, Subpart G. If you have already submitted your compliance audit and financial statements for the fiscal year ending 10/31/2004, please contact the eZ-Audit Help Desk at 1-877-263-0780.

Thank you in advance for your cooperation.

Sincerely

Ti Baker
eZ-Audit Operations Manager
Integrated Partner Management Division

3. Click on the **Create Annual Submission** link to submit your annual submission.

Step-by-Step Guide to Using eZ-Audit for Foreign Private Schools

Reminder Email

A Reminder email will be sent 60 and/or 30 days prior the submission due date. The Reminder Email will be sent to the Institution's President, CFO, Financial Aid Administrator and eZ-Audit Institution Administrator to remind them that the Compliance Audit and/or Financial Statement due date is approaching.