

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

### TABLE OF CONTENTS

#### Table of Contents

<i>eZ-Audit Overview</i> .....	3
<i>eZ-Audit Technical Requirements</i> .....	4
<b><i>eZ-Audit Submission Requirements</i></b> .....	<b>6</b>
<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
<b><i>Login</i></b> .....	<b>14</b>
<i>New User Login</i> .....	16
<i>Update My Profile Page</i> .....	18
<i>Forgot Password</i> .....	20
<i>Logout</i> .....	23
<b><i>My Profile</i></b> .....	<b>25</b>
<i>Change Challenge Questions</i> .....	27
<i>Change Password</i> .....	28
<i>Navigation</i> .....	29
<i>Data Edits</i> .....	30
<i>Manage Users</i> .....	31
<b><i>Types of Users and Responsibilities</i></b> .....	<b>31</b>
<i>Institution Administrator Homepage</i> .....	31
<i>Creating/Deleting Data Entry/Submitter Users</i> .....	33
<i>Institution Profile Page/Status</i> .....	35
<i>Institution Profile</i> .....	35
<b><i>Historical Submissions</i></b> .....	<b>36</b>
<i>Annual Submissions</i> .....	37
<b><i>FSA Annual Submission Financial Statements</i></b> .....	<b>37</b>
<i>PRIMARY RESERVE RATIO</i> .....	40
<i>EQUITY RATIO</i> .....	45
<i>NET INCOME RATIO</i> .....	47
<i>STATEMENT OF FINANCIAL POSITION</i> .....	47
<i>STATEMENT OF ACTIVITIES</i> .....	51
<b><i>FSA Annual Submission Compliance Audit Information</i></b> .....	<b>53</b>
<b><i>FSA Annual Submission Completeness Checklist</i></b> .....	<b>56</b>
<b><i>FSA Annual Submission Upload Attachments</i></b> .....	<b>59</b>
<b><i>Not-Profit Annual Submission Submit</i></b> .....	<b>62</b>
<i>Merger/Change in Ownership</i> .....	65
<b><i>Merger/Change in Ownership Submission Financial Statement</i></b> .....	<b>65</b>
<b><i>Merger/Change in Ownership Submission Upload Attachments</i></b> .....	<b>69</b>

## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools**

---

*Merger/Change in Ownership Submission-Submit..... 70*

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

<i>Change in FY End</i> .....	72
<i>Waiver/Exemption Request</i> .....	75
<b><i>Create Waiver/Exemption Request</i></b> .....	<b>75</b>
<i>New Institution/Reinstatement Submission</i> .....	78
<b><i>New Institution/Reinstatement Submission Financial Statement</i></b> .....	<b>78</b>
<i>PRIMARY RESERVE RATIO</i> .....	81
<i>EQUITY RATIO</i> .....	81
<i>NET INCOME RATIO</i> .....	81
<i>STATEMENT OF FINANCIAL POSITION</i> .....	81
<i>STATEMENT OF ACTIVITIES</i> .....	81
<b><i>New Institution/Reinstatement Submission Completeness Checklist</i></b> .....	<b>82</b>
<b><i>New Institution/Reinstatement Submission Upload Attachments</i></b> .....	<b>85</b>
<b><i>New Institution/Reinstatement Submission-Submit</i></b> .....	<b>87</b>
<i>Stub Audit Submission</i> .....	89
<b><i>Stub Audit Submission Compliance Audit Information</i></b> .....	<b>89</b>
<b><i>Stub Audit Submissions Completeness Checklist</i></b> .....	<b>92</b>
<b><i>Stub Audit Submissions Upload Attachments</i></b> .....	<b>94</b>
<i>Additional Information</i> .....	98
<b><i>Additional Information Submission</i></b> .....	<b>98</b>
<i>Letters/ Notifications</i> .....	100
<i>Notifications</i> .....	100
<i>Resubmission/ Incomplete Letter</i> .....	102
<i>Delinquent Letter</i> .....	104
<i>Reminder Email</i> .....	106

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

### eZ-Audit Overview

#### What is eZ-Audit?

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

#### How does eZ-Audit work?

1. Your school submits its compliance audit data and summary financial data via an internet web form (follow this manual for complete instructions).
2. Your school also attaches an electronic copy of your financial statement and compliance audit in a non- editable pdf format (using Adobe Acrobat).
3. The eZ-Audit system automatically forwards flagged financials and deficient audits to FSA's 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.
- A Help Desk will be available for assistance at 1-877-263-0780, Monday – Friday, 9 a.m. – 5 p.m. EST

#### Who at my school will use eZ-Audit?

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

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

### What role should my auditor play in eZ-Audit?

You may choose to ask your auditor to serve as a *Data Entry User* of eZ-Audit. This means that your auditor would complete the fields in the system, and attach the audited documents in the non-editable PDF format.

If your auditor is *not* selected as a Data Entry User; you may request that your auditor electronically sends you your financial statements and compliance audits in the non-editable PDF format using Adobe Acrobat.

Please note that the PDF files containing your financial statements and compliance audits will be included as attachments to your eZ-Audit submission – all signature pages in the financial statements and compliance audits, as well as the school's corrective action plan, must be scanned.

### eZ-Audit Technical Requirements

eZ-Audit is a **web-based application**. This means you will not need to load a new application on your computer. You will simply need to ensure that you have an **Internet browser –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 school access to all ed.gov sites
- Conduct a lookup on ezaudit.ed.gov which will allow your school access to eZ-Audit

eZ-Audit requires you to attach a non-editable pdf version of your annual submissions. **Adobe Acrobat** must be used to create this attachment.

### School Group Submissions

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

**Schools that submit reports with financial statements covering more than one OPEID and multiple compliance audits separately 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).**

#### NOTE

When more than one OPEID is covered in a UNIFORM GUIDANCE audit, ED considers this to be a school group, e.g., if a State submits a state-wide Uniform Guidance audit covering all of the state universities, each with a different OPEID.

## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools**

---

If the information populated in the application is incorrect or should you require additional assistance, please contact eZ-Audit at 1-877-263-0780 or by email at [fsaezaudit@ed.gov](mailto:fsaezaudit@ed.gov)

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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)**

- Not-for-profit institutions' financial statements and compliance audits are due nine months after the end of the fiscal year.

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

🕒 **If you are seeking initial participation in the Title IV Program.**

- Please note that an Application for Approval to Participate in Federal Student Aid Programs (<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 have submitted a **pre-acquisition application**, **do not** submit day-one balance sheet via eZ- Audit until the actual change in ownership has occurred. The day-one balance sheet is due on the date in which Temporary Program Participation Agreement (PPA) expires. (See Merger/Change in Ownership)

🕒 **If you wish to be reinstated to participate in Title IV program(s).**

Please note that an Application for Approval to Participate in Federal Student Aid Programs (<https://eligcert.ed.gov>) should be filed at the time of your submission.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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](mailto: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 Non-Profit Schools

The screenshot shows the eZ-Audit interface. At the top left is the FSA logo (Federal Student Aid) and at the top right is the Department of Education logo. The main heading reads "Welcome to eZ-Audit". A large warning box is centered on the page, containing the following text:

**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.

At the bottom of the warning box is a button labeled "Accept & Continue".

Callout 1 is a circle with the number "1" and an arrow pointing to the text "U. S. Department of Education" and "Rules of Behavior" at the bottom left of the page.

Callout 2 is a circle with the number "2" and an arrow pointing to the "Accept & Continue" button.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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.



**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.


## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools



**FSA**  
FEDERAL  
STUDENT AID



**eZ-AUDIT**



[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](mailto: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?](#)

U. S. Department of Education

**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](mailto: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 Non-Profit Schools

---

1. Rules of Behavior to view the detail rules
2. Accept & Continue
3. [webmaster@fsa.ed.gov](mailto: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 at via the web at <https://ezaudit.ed.gov> (Go to Publications, Audit Guidance).

### 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](mailto:fsaezaudit@ed.gov) or by calling 1-877-263-0780.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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](http://www.ezaudit.ed.gov) in your internet browser,

## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools**

---

and when the eZ- Audit login screen appears, type in the user name and temporary password you received through email from eZ- Audit.

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

### [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 Non-Profit 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 contact information for the eZ-Audit Help Desk and a maintenance notice. A disclaimer is at the bottom. On the right side, there is a login form with three callouts: 1 points to the "username:" field, 2 points to the "password:" field, and 3 points to the "LOGIN" button. Below the login form is a link for "Forgot Password?".

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 [faezeaudit@ed.gov](mailto:faezeaudit@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.

U. S. Department of Education

**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 Non-Profit 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 Non-Profit 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**

**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 Non-Profit 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 Non-Profit 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:

**FSA**  
FEDERAL  
STUDENT AID

**eZ-AUDIT**

DEPARTMENT OF EDUCATION  
the AMERICAN MIND™

### Update My Profile

**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**

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.

Password must be 12 to 40 characters in length and must contain each of the following types of characters:

- English uppercase letters (A-Z)
- English lowercase letters (a-z)
- Numericized Arabic numerals (0-9)
- Non-alphanumeric special characters such as !, @, #, \$, %, ^, \* and \_

Password cannot contain a space(s).

The password must be different from your previous twenty-four passwords.

Important! Do not use your user ID, name, or this system name.

New Password:  ← 1

Re-type New Password:  ← 2

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

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

**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 Non-Profit 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](mailto: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 Non-Profit Schools

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

The screenshot shows the 'PASSWORD RESET' page for FSA eZ-Audit. The page includes the FSA logo, the eZ-Audit logo, and the U.S. Department of Education seal. The main heading is 'PASSWORD RESET'. Below this is a section titled 'USER INFORMATION' containing a checkbox labeled 'Check here if you are an institution user', a 'Username:' input field, and an 'OPEID:' input field. At the bottom of the form are 'SUBMIT' and 'RESET' buttons. Numbered callouts (1-5) indicate the steps: 1 points to the checkbox, 2 to the Username field, 3 to the OPEID field, 4 to the SUBMIT button, and 5 to the RESET button.

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 Non-Profit Schools

### Challenge Questions

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

FSA  
FEDERAL  
STUDENT AID

eZ-AUDIT

DEPARTMENT OF EDUCATION  
UNITED STATES OF AMERICA

PASSWORD RESET

**USER INFORMATION**

Please answer the following questions to successfully reset your password.

What month was your mother born in?

What is your favorite color?:

**SUBMIT** **RESET**

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 Non-Profit 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 homepage. At the top left is the FSA logo (Federal Student Aid). To its right is the eZ-AUDIT logo. Below these logos is a navigation bar with buttons for AUDIT HOME, MANAGE USERS, HELP, and LOGOUT. A circled number '1' is placed over the LOGOUT button. The main content area is divided into two columns. The left column has a header 'CREATE ANNUAL SUBMISSIONS' and a list of links: 'Create FYE 10/31/2002 Annual Submission', 'OTHER SUBMISSIONS' (header), 'Create Merger/Change in Ownership Submission', 'Change Fiscal Year End Date', 'Create Exemption/Waiver Request Submission', 'Create Initial Application Submission', 'Create Reinstatement Submission', 'Create Stub Audit Submission', and 'Submit Additional Information'. Below this list is a button 'VIEW HISTORICAL SUBMISSIONS'. The right column has a header 'Home Page' and a sub-header 'Non-Profit School OPEID:44556600'. Below this is a 'NOTIFICATIONS' section with a message: 'Your Fiscal Year End 10/31/2002 Annual Submission is due on 7/28/2003.' At the bottom left of the page is an 'ADMINISTRATION' section with links for 'Update My User Profile' and 'View Institution Profile'.

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 Non-Profit 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 Non-Profit 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:

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 Non-Profit 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 Non-Profit 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 Non-Profit 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:

**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:

New Password:

Re-type New Password:

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 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 Non-Profit 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

2

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 Non-Profit 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 with the following error messages:

- **Field: Operating Income is required and cannot be left blank.**
- **Field: Tuition and Fees is required and cannot be left blank.**
- **Field: Other is required and cannot be left blank.**
- **Field: Non-Operating Income is required and cannot be left blank.**
- **Field: Gains on Sale of Investments, net of losses is required and cannot be left blank.**
- **Field: Interest Income is required and cannot be left blank.**
- **Field: Other is required and cannot be left blank.**
- **Field: Cost of Goods Sold is required and cannot be left blank.**
- **Field: Salaries Expense is required and cannot be left blank.**

The screenshot shows the submission error message for a Non-Profit School:

**Merger/Change in Ownership Submission** SUBMIT

» Non-Profit School  
• OPEID:44556600

**Error(s):**

- **You have not corrected errors on the [Financial Statement](#), [Balance Sheet \(Non Profit\)](#), [Upload Attachments](#) page(s). Please go back and correct all errors prior to submitting to the Department of Education.**

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

Your submission must be prepared in accordance with guidance provided in 34 CFR 668.23, the FSA Audit Guide, or OMB Circular A-133. 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.**



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

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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 Non-Profit Schools

The screenshot displays the eZ-Audit web application interface. At the top left is the FSA Federal Student Aid logo. The main header features the eZ-AUDIT logo (callout 1) and a navigation bar with links for AUDIT HOME, MANAGE USERS, HELP, and LOGOUT. The left sidebar contains a menu with sections: CREATE ANNUAL SUBMISSIONS (with a link for FYE 10/31/2002 Annual Submission), OTHER SUBMISSIONS (with links for Merger/Change in Ownership, Fiscal Year End Date, Exemption/Waiver Request, Initial Application, Reinstatement, Stub Audit, and Additional Information), and ADMINISTRATION (with links for Update My User Profile and View Institution Profile). The main content area shows a 'Home Page' for a 'Non-Profit School OPEID:44556600' (callout 2). A notification states: 'Your Fiscal Year End 10/31/2002 Annual Submission is due on 7/28/2003.' A 'VIEW HISTORICAL SUBMISSIONS' button is located below the notification.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

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

### Creating/Deleting Data Entry/Submitter Users

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

The screenshot shows two pages from the eZ-Audit system. The top page is titled "Manage Users" and displays a table with columns for NAME, USERNAME, and DELETE. A user named "User1, Institution" with username "nonpro01" is listed. A "DELETE USER" button is next to the user name, indicated by callout 1. Below the table is an "ADD USER" button, indicated by callout 2. The bottom page is titled "Add User" and contains a "USER INFORMATION" form. The form includes fields for First Name, Last Name, OPEID (pre-filled with 44556600), Email Address, Re-Type Email Address, Office Phone, and Fax. Callout 3 points to these fields. Below the form is a "ROLE" section with checkboxes for "Data Entry" and "Submitter". Callout 4 points to the "Submitter" checkbox. Callout 5 points to the "ADD USER" button at the bottom of the form. A red circle highlights the "Submitter" checkbox with a note: "Submitter" must be selected as a role or the "Submit" button will not be available.

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.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

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, the user must logout and login again for the roles to take effect.

**NOTE**

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

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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.

[eZAudit Home](#) > [Institution Profile](#)

#### Institution Profile

[» Non-Profit School](#) OPEID:44556600

#### eZ-INSTITUTION INFO

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

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

#### **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 Non-Profit 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 displays the eZ-Audit 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 Department of Education logo. Below the navigation bar, the text reads 'View Historical Submissions' followed by '» Non-Profit School DPEID:44556600'. A table below shows a single submission record:

Fiscal Year End	Submission Type	Submission Date
» N/A	Change in Fiscal Year End	03/12/2003

At the bottom of the page, it says 'U. S. Department of Education'.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

### Annual Submissions

#### 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". Click on the underlined text "Create FYE Annual Submission", and the screen in the next page 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.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

**STUDENT AID**

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

**FSA Annual Submission** FINANCIAL STATEMENT INFORMATION **1**

» **Non-Profit School TEST**  
• OPEID:44556600

All fields are required.

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

Begin Date:  **2**  
End Date:  **3**  
Reason if Less than 1 Year:  **4**

**2. Review Auditor Information:**

Records Indicate your Current Auditor Is: 567856767 **5**

Is this information correct? YES  NO  **6**

Enter Auditor's TIN:

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

-- Select an Opinion Type -- **8**

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

YES  NO  **9**

**5. Enter Financial Statement Data** **10**

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

YES  NO

[Primary Reserve Ratio](#) **11**  
[Equity Ratio](#) **12**  
[Net Income Ratio](#) **13**

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

**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

[Statement of Financial Position](#)

[Statement of Activities](#)

1. This should display the name of your institution and OPEID. 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. Provide a reason if your audit period is less than a year.
5. This is the auditor information on file with the Department of Education.
6. If the auditor's information is correct, no action is required. If incorrect or new, please update with current information.
7. Please verify current auditor's Tax Identification Number (TIN). Please enter the auditor's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS.**
8. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual UNIFORM GUIDANCE report.
9. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection Form SF-FAC (3-20- 2001).
10. 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:
  11. [Primary Reserve Ratio](#) – (see section on completing the [PRIMARY RESERVE RATIO](#) Page).
  12. [Equity Ratio](#) – (see section on completing the [EQUITY RATIO](#) Page).
  13. [Net Income Ratio](#) – (see section on completing the [NET INCOME RATIO](#) Page).
 If "No" is chosen for the financial statements according to the new format per Borrower Defense Regulations, you the following links will appear:
  14. [Statement of Financial Position](#) – (see section on completing the [STATEMENT OF FINANCIAL POSITION](#)).
  15. [Statement of Activities](#) – (see section on completing the [STATEMENT OF ACTIVITIES](#)).
- IMPORTANT WARNING:**
16. 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 Non-Profit Schools

17. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
18. 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 balance sheet 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 Non-Profit 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	<b>Net Assets with donor restrictions:</b>	\$	<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"/>	
	Unsecured other related party assets:	\$	<input type="text"/>	9
10	<b>Property, plant and equipment, net (includes Construction in progress and Capital leases):</b>	\$	<input type="text"/>	
	Property, plant and equipment - pre-implementation (includes Capital Leases):	\$	<input type="text"/>	11
12	Property, plant and equipment - post-implementation with outstanding debt for original purchase (includes Capital leases):	\$	<input type="text"/>	
	Property, plant and equipment - post-implementation without outstanding debt for original purchase:	\$	<input type="text"/>	13
14	Construction in Process:	\$	<input type="text"/>	
	<b>Lease right-of-use asset, net:</b>	\$	<input type="text"/>	15
16	Lease right-of-use asset pre-implementation:	\$	<input type="text"/>	
	Lease right-of-use asset post-implementation:	\$	<input type="text"/>	17
18	Intangible assets:	\$	<input type="text"/>	
	Post-employment and pension liabilities:	\$	<input type="text"/>	19
20	<b>Long-term debt - for long term purposes:</b>	\$	<input type="text"/>	
	Long-term debt - for long term purposes pre-implementation:	\$	<input type="text"/>	21
22	Long-term debt - for long term purposes post-implementation:	\$	<input type="text"/>	
	Line of Credit for Construction in Process:	\$	<input type="text"/>	23
24	<b>Lease right-of-use asset liability:</b>	\$	<input type="text"/>	
	Pre-implementation right-of-use leases liabilities:	\$	<input type="text"/>	25
26	Post-implementation right-of-use leases liabilities:	\$	<input type="text"/>	
		\$	<input type="text"/>	27

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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://fsapartners.ed.gov/knowledge-center/library/electronic-announcements/2020-04-09/financial-responsibility-and-ez-audit-reporting-requirements-updated-8202020>) 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>) for additional guidance.

### Primary Reserve Ratio: 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 Position. This number is not used to compute your composite

## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools**

score, it is just the total amount disclosed in the financial statements and

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

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

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

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 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 Non-Profit 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: \$

\*Net assets with donor restrictions: \$

\*Lease right-of-use asset pre-implementation: \$

\*Pre-implementation right-of-use leases liabilities: \$

\*Intangible assets: \$

\*Unsecured related party receivables: \$

\*Unsecured related party other assets: \$

**Modified Assets:**

Total assets: \$  38

\*Lease right-of-use asset pre-implementation: \$

\*Intangible assets: \$

\*Unsecured related party receivables: \$

\*Unsecured related party other assets: \$

39 40 41

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

### Equity Ratio Information

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



## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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:**

Change in Net Assets Without Donor Restrictions: \$

**Total Revenues and Gains:**

Total Operating Revenue and Other Additions (Gains)

Investment return appropriated for spending:

Non-Operating Revenue and Other Gains:

#### **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

### STATEMENT OF FINANCIAL POSITION

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

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 Non-Profit 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

1. **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 Non-Profit 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 parent’s 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:**

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

24. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
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.

[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:	\$	<input type="text"/>	1
Total Expenses and Losses without donor restrictions:	\$	<input type="text"/>	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

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

- unrestricted revenues.
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.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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:

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

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

**1** Non-profit Annual Submission COMPLIANCE AUDIT INFORMATION  
 » Non-Profit School  
 • OPEID:44556600

All fields are required.

**1. Indicate the Period Audited (mm/dd/yyyy):**  
 Begin Date: 11/01/2005  
 End Date: 10/31/2006  
 Reason if Less than 1 Year:

**2. Review Auditor Information:**  
 Records Indicate your Current Auditor Is: Robertson & Robertson 111111111  
 Is this information correct?: YES NO  
 Enter Auditors TIN:

**3. Was the Student Financial Aid Cluster Audited as a major program?**  
 If no, question 5 is not applicable.  
 YES NO

**4. Does this A-133 report contain any findings related to the FSA Title IV programs?**  
 YES NO

**5. Type of Auditor's Report Issued on Compliance for Major Programs**  
 If 3 is no, this question is not applicable.  
 - Select an Opinion Type -

**11** CANCEL **12** SAVE **13** SAVE AND PROCEED

U. S. Department of Education



## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

1. Confirm 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. Provide a reason if your audit period is less than a year.
5. This is the auditor on file with the Department of Education.
6. If the auditor's information is correct, no action is required. If incorrect or this is a new auditor, please select **NO**, and update with current information.
7. This field should be pre-populated. Please enter the auditor's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS.**
8. Indicate whether the Student Financial Aid Cluster was audited as a major program in the UNIFORM GUIDANCE audit. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual UNIFORM GUIDANCE report. **Note:** If the answer to this question is **NO**, do not answer question 5.
9. Indicate whether your compliance audit report contains any findings related to the FSA Title IV programs., Refer to the Federal Awards Section – Summary of Auditor's Results in the Schedule of Findings and Questioned costs of the annual UNIFORM GUIDANCE report.
10. 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.
11. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
12. 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.**
13. Click the **SAVE and PROCEED** button to go to the **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.**

### 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 Non-Profit 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 Non-Profit Schools

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

**Non-profit Annual Submission CHECKLIST**

» **Non-Profit School**  
• OPEID:44556600 ← 1

All fields are required.

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

- Independent Auditors Report (This report must include auditor's signature)
- Statement of Financial Position
- Statement of Activities
- Cash Flows Statement
- Notes to Financial Statements
- Independent Auditors Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements performed in Accordance with Government Auditing Standards
- Schedule of Expenditures of Federal Awards
- Corrective Action Plan
- Schedule of Findings & Questioned Costs
- Summary schedule of prior year audit findings
- Independent Auditors Report on Compliance with Requirements applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

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

**Financial Statement Contact**  
Name:   
Email:   
Phone:

**Compliance Audit Contact**  
Name:   
Email:   
Phone:

Same Contact Information as above:

Enter any additional notes

← 4 CANCEL SAVE AND PROCEED 5 6

2a

U. S. Department of Education

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

1. Confirm that the information displayed is correct.
2. Ensure all applicable documents are included with your UNIFORM GUIDANCE audit report submission .
3. Provide contact information (name, phone, email) for who should be contacted regarding the submission and/or additional notes as necessary. Please feel free to attach any additional document(s). If you do attach these additional documents, please write a note in this field advising that you have attached additional information not required in this process.
4. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
5. Click the **SAVE** button to save all entries currently on screen. **To complete the Checklist page for member school(s), click on the name of the school. Complete the Checklist page following the steps above.**
6. 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.**

### 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

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.

#### 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. Signatures created using a word processing application are not acceptable.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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:

**Non-profit Annual Submission** FILE UPLOAD

>> Non Profit School  
 • OPEID:03351300 ← 1

As part of your Annual Submission, you must include an electronic copy of your complete A-133 report and corrective action plan (if applicable). Please use the fields below to upload the files that you wish to submit to the Department of Education. For each file you upload, use the checkboxes to indicate what is contained in the file. Please note, all files must be in .pdf format. Upload times may vary depending on connection speed, but upload times greater than 1 minute is common - please wait for page to refresh before continuing. All required fields are indicated with an asterisk. Selecting 'All' satisfies all required fields.

File:  Browse... ← 2

Audited Financial Statements:   
 Compliance Audit:   
 Corrective Action Plan:   
 All(Complete A-133 report and  
 Corrective Action Plan, if  
 applicable):   
 Other:  } 3

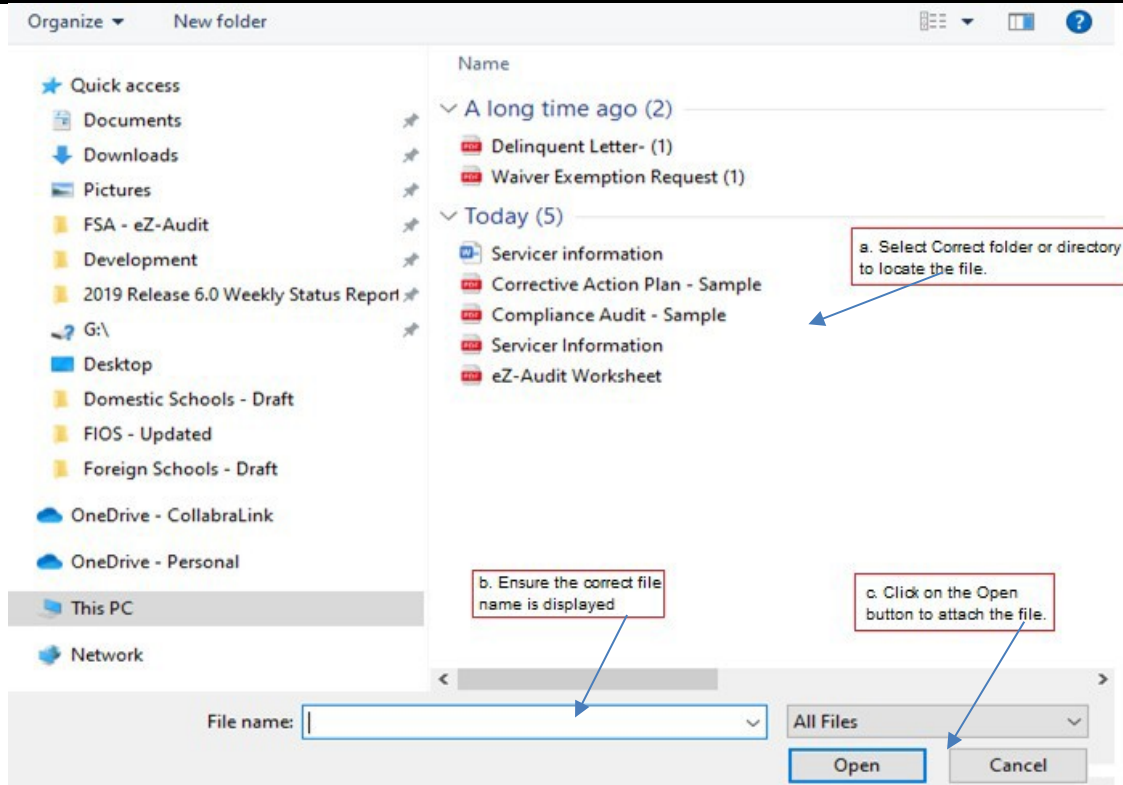
---

ADD ← 4

5                  6                  7

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

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools



3. Check all appropriate documents attached
4. After the document has been attached and the file type identified by checking the box, click the **“ADD”** button to ensure that the document has been successfully attached to your compliance audit submission.
5. Click the **CANCEL** button to erase all entries.
6. Click the **SAVE** button to save all entries currently on screen. **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 Not-for-Profit Annual Submission-submit page.

### 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.**

### 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

## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools**

---

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 Non-Profit Schools

### Not-Profit Annual Submission Submit

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

Non-profit Annual Submission SUBMIT

>> **Non Profit School**  
• OPEID:03351300 ← 1

By selecting to submit, 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.

**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 fund 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.

SUBMIT TO ED ← 3

1. Confirm the information displayed is correct.
2. Read to understand and attest that you have met all requirements.
3. Click on the **SUBMIT TO ED** button to complete your 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.



## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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.

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

**FSA**  
FEDERAL STUDENT AID

**AUDIT**  
AUDIT HOME HELP LOGOUT

FSA Annual Submission SUBMIT  
» college4  
• OPEID:99999996

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 668.23, 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 fund 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

OPEID	Name	Submit
» 99999987	college13	<input type="checkbox"/>
» 99999990	college10	<input type="checkbox"/>
» 99999996	college4	<input type="checkbox"/>

**SUBMIT TO ED**

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.**

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

---

**NOTE**

You will have “read” access only once submitted.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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:

The screenshot shows the 'Merger/Change in Ownership Submission' form. On the left is a navigation menu with 'Financial Statements', 'Upload Attachments', and 'Submit'. The main form area has a breadcrumb trail 'Merger/Change in Ownership Submission FINANCIAL STATEMENTS'. Below this, it says '>> Non-Profit School' with 'OPEID:20000001' below it. A note says 'All fields are required.' The form is divided into two sections. Section 1, '1. Indicate the Date Covered by Balance Sheet (mm/dd/yyyy):', has a 'Date of One Day Balance Sheet:' field and a 'Reason:' field. Section 2, '2. Contact Information/Additional Notes', has a sub-section 'Financial Statement Contact' with fields for 'Name:', 'Email:', and 'Phone:'. Below this is a text area for 'Enter any additional notes'. At the bottom, there are three buttons: 'CANCEL', 'SAVE', and 'SAVE AND PROCEED'. A 'Statement of Financial Position' link is also visible. Numbered callouts 1-8 point to various elements: 1 points to the school name, 2 to the date field, 3 to the reason field, 4 to the contact name field, 5 to the 'Statement of Financial Position' link, 6 to the 'CANCEL' button, 7 to the 'SAVE' button, and 8 to the 'SAVE AND PROCEED' button.

1. Confirm the information displayed 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 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

## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools**

---

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 Non-Profit Schools

U.S. Department of Education

Financial Statements Info Page > Statement of Financial Position Data

### Statement of Financial Position Data

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 10 SAVE AND PROCEED 11

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

## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools** to a security agreement.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

5. **Current Liabilities** – All amounts owed to suppliers or providers of services from normal operations, all amounts owed to students and/or financial partners 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 page.

**NOTE**

With a Merger/Change in Ownership, Not-for-Profit schools are required only to complete the Statement of Financial Position.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit 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:

**Merger/Change in Ownership Submission** UPLOAD ATTACHMENTS

>> **Non Profit School**  
 • OPEID:03351300 1

As part of your Merger/Change in Ownership Submission, you must include an electronic copy of the following: New Entities: One Day Balance Sheet; Existing Entities: Two years of complete audited financial statements and a one day balance sheet. Please use the fields below to upload the files that you wish to submit to the Department of Education. For each file you upload, use the checkboxes to indicate what is contained in the file. Please note, all files must be in .pdf format. Upload times may vary depending on connection speed, but upload times greater than 1 minute is common - please wait for page to refresh before continuing. All required fields are indicated with an asterisk. Selecting 'All' satisfies all required fields. 2

File:   3

**Audited Financial Statements:**  4  
**One Day Balance Sheet:**   
**All(Complete A-133 report and Corrective Action Plan, if applicable):**   
**Other:**

---

5

6
 7
 8

X



## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools**

1. Confirm the information displayed is correct.

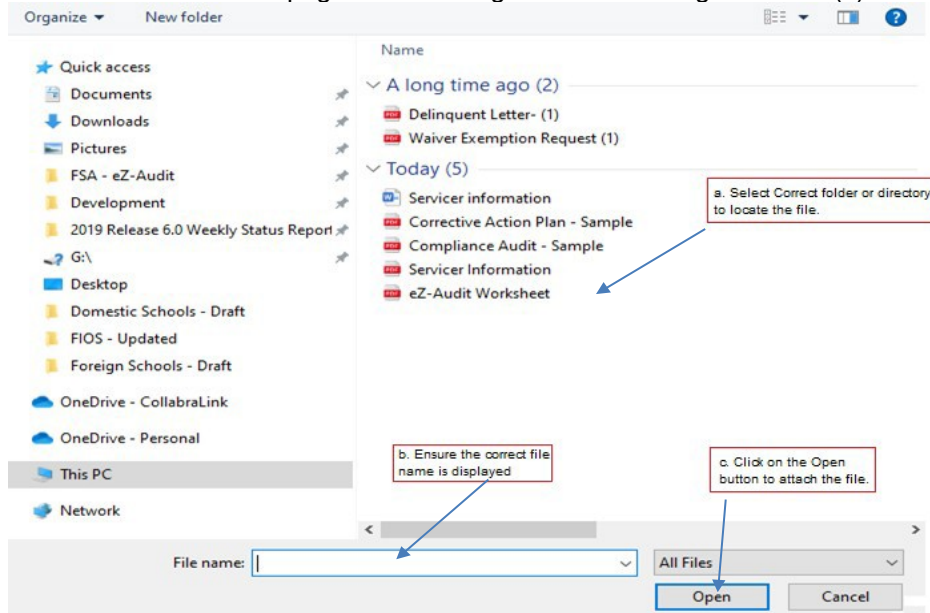
## **Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools**

---

2. Read and follow instructions accordingly.

## Step-by-Step Guide to Using eZ-Audit for Non-Profit Schools

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



- Check all appropriate documents attached.
- 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

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.  
Please note that all files must be in a non-editable PDF format.

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

1. Confirm the information displayed is correct.
2. Read to understand and attest that you have met all requirements.
3. Click on the **SUBMIT TO ED** button to complete your submission process. This will then

Merger/Change in Ownership Submission **SUBMIT**

>> **Non Profit School**  
• OPEID:03351300 ← 1

By selecting to submit, 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.

**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 fund 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.

SUBMIT TO ED ← 3

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

take you to your institution's homepage with a displayed confirmation of your audit submission. If you do not have the "SUBMIT TO ED" button please verify that "submitter" is selected as a user role. See Manage Users for details.

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 Not-for-profit 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” and then click on the underlined text “Change in FY End”. The screen below should appear:

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

**Change in Fiscal Year End Submission**

» Non-Profit School  
• OPEID:44556600

← 1

Our records indicate that the current fiscal year end for Non-Profit School is 10/31/2002. ← 2

Enter new fiscal year end: Select Month [ ] ← 3

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 fund 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 roles. Please see the Manage Users Section of Help

← 4

U. S. Department of Education

1. Confirm the information displayed is correct.

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

---

2. This represents information on file with ED concerning current fiscal year.
3. Click on the dropdown list to change month as desired.

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

---

4. Click on the “**SUBMIT TO ED**” button to ensure that date change is captured by the eZ-Audit system. If you do not see the “**SUBMIT TO ED**” button please verify that “submitter” is selected as a user role. See Manage Users for details.

**NOTE**

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



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

### Waiver/Exemption Request

#### Create Waiver/Exemption Request

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

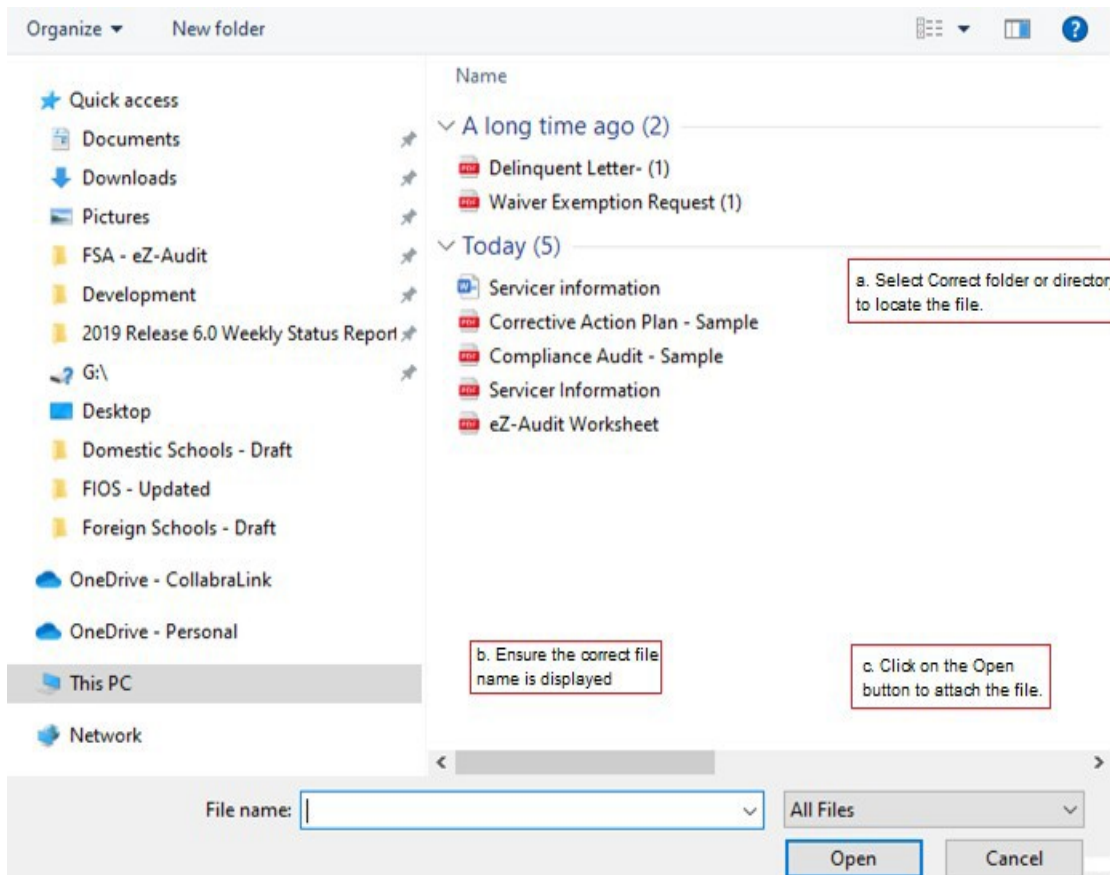
The screenshot shows the 'Create Waiver Exemption Request' page in the eZ-Audit system. The page header includes the FSA logo, 'eZ-AUDIT' branding, and navigation links for 'AUDIT HOME', 'HELP', 'MANAGE USERS', and 'LOGOUT'. The page title is 'Create Waiver Exemption Request'. Below the title, the user is identified as a 'Non-Profit School' with OPEID:44556600. A callout '1' points to this information. The main content area contains instructions for uploading a PDF file, a 'File\*' input field with a 'Browse...' button (callout '2'), an 'ADD' button (callout '3'), and a dropdown menu for 'Waiver/Exemption Requested for FYE\*' with '- Select FYE -' (callout '4'). A large block of text contains a certification statement. At the bottom, there are 'CANCEL' and 'SUBMIT TO ED' buttons. Callout '5' points to the 'CANCEL' button and callout '6' points to the 'SUBMIT TO ED' button. The footer of the page reads 'U. S. Department of Education'.

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

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

### NOTE

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



3. After the document has been attached and the file type identified by checking the box, click the **“ADD”** button to ensure that the document has been successfully attached to your submission. The screen will then change to the screen in the next page:

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

File\*:  Browse... (2)

ADD (3)

Waiver/Exemption Requested for FYE\*: 06/30/2003 (4)

ATTACHED FILE(S)	
<u>proprietary_manual.pdf</u>	Request document DELETE

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 fund 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 roles. Please see the Manage Users Section of Help

CANCEL (5) SUBMIT TO ED (6)

4. Select the Fiscal Year End date from the drop down menu for which you are requesting an exemption.
5. Click the **CANCEL** button to erase all entries.
6. Click the **"SUBMIT TO ED"** button to submit your Waiver Exemption Request. This will then take you to your institution's homepage with a displayed confirmation of your transaction. If you do not have the **"SUBMIT TO ED"** button please verify that "submitter" is selected as a user role. See Manage Users for details.

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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:

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

**1** Financial Statements

**2** Completeness Checklist

**3** Upload Attachments

**4** Submit

**New Institution Submission** FINANCIAL STATEMENT INFORMATION

» **St Vincent's College**  
• OPEID:00619100 ← **1**

All fields are required.

**1. Enter the Institution's Most Recent Fiscal Year End (mm/dd/yyyy):**

Fiscal Year End 1:  ← **2**

Fiscal Year End 2:  ← **3**

For Questions 2 through 6 Enter responses for Fiscal Year End:

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

Begin Date:  ← **4**

End Date:  ← **5**

Reason if Less than 1 Year:  ← **6**

**3. Enter Auditor Information:**

Enter Auditor's TIN:  ← **7**

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

-- Select an Opinion Type -- ▾ ← **8**

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

**YES**  **NO**  ← **9**

**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**

**Primary Reserve Ratio** ← **11**

**Equity Ratio** ← **12**

**Net Income Ratio** ← **13**

**10** ←

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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](#)

**16** → **CANCEL** **SAVE** **SAVE AND PROCEED**

Flow diagram: 14 (question) → 15 (links) → 16 (buttons) → 17 (SAVE AND PROCEED) → 18 (SAVE AND PROCEED)

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. Provide a reason if your audit period is less than a year.
7. Enter audit firm's TIN (Tax Identification Number).
8. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual UNIFORM GUIDANCE report.
9. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection Form SF-FAC (3-20- 2001).
10. 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:
11. [Primary Reserve Ratio](#)– (see section on completing the [PRIMARY RESERVE RATIO](#) Page).
12. [Equity Ratio](#) – (see section on completing the [EQUITY RATIO](#) Page).
13. [Net Income Ratio](#) – (see section on completing the [NET INCOME RATIO](#) Ratio Page).  
If “No” is chosen for the financial statements according to the new format per Borrower Defense Regulations, you the following links will appear:
14. [Statement of Financial Position](#) – (see section on completing the [STATEMENT OF FINANCIAL POSITION](#)).
15. [Statement of Activities](#) – (see section on completing the [STATEMENT OF ACTIVITIES](#))
16. Click the **CANCEL** button to erase/delete all entries.
17. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
18. 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 Not-for-Profit 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 Not-for-Profit Schools

---

### **New Institution/Reinstatement 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 New Institution Submission", and then click on the underlined text "Completeness Checklist". The screen below should appear:



## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

**FSA FEDERAL STUDENT AID** | **eZ-AUDIT** | AUDIT HOME | HELP | MANAGE USERS | LOGOUT | DEPARTMENT OF EDUCATION

### New Institution Submission CHECKLIST

» **Non-Profit School** ← 1  
• OPEID:44556600

All fields are required.

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

- Independent Auditors Report (This report must include auditor's signature)
- Statement of Financial Position
- Statement of Activities
- Cash Flows Statement
- Notes to Financial Statements
- Independent Auditors Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements performed in Accordance with Government Auditing Standards

2

**2. Contact Information/Additional Notes**

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

**Financial Statement Contact**

Name:

Email:

Phone:

3

Enter any additional notes

5 6

CANCEL SAVE SAVE AND PROCEED

4

U. S. Department of Education

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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.

### NOTE

Independent Auditors Report, Independent Auditors Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance. Font altered signatures are not acceptable.

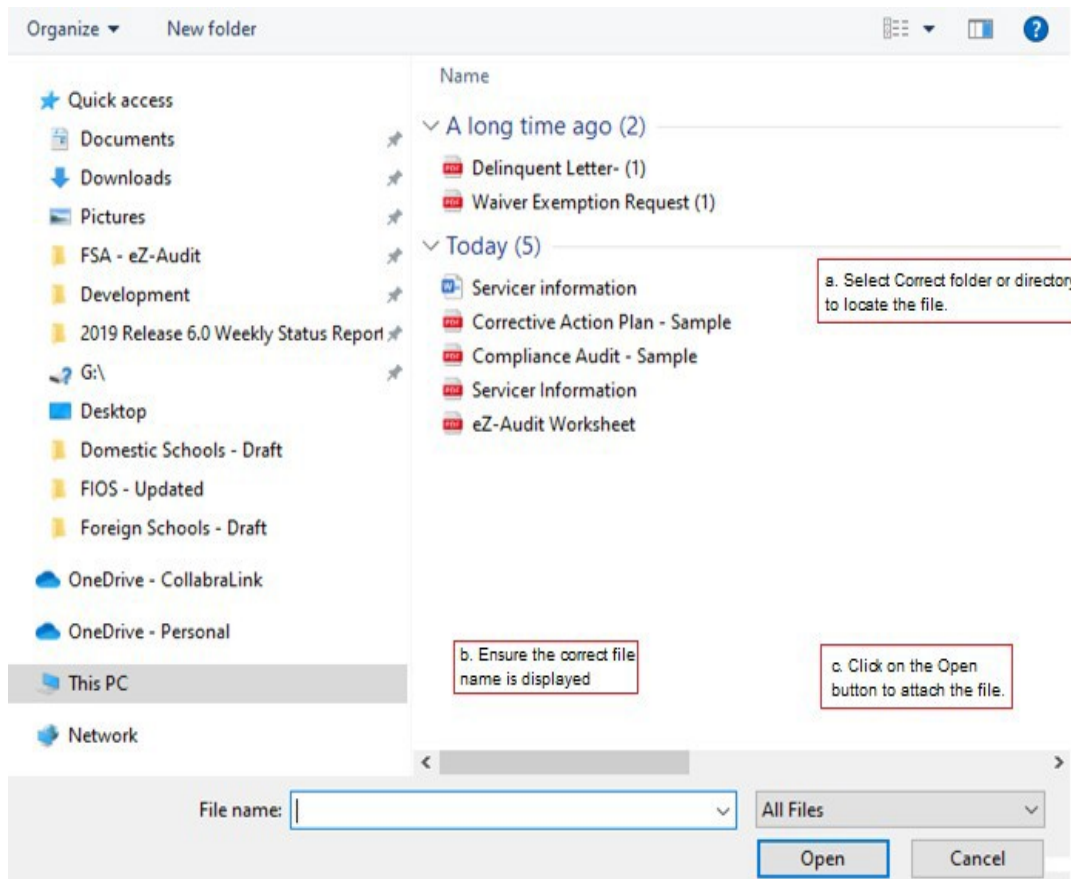
## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

### 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:

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

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools



3. Check all appropriate documents attached
4. After the document has been selected and the file type identified by checking the box, click the **“ADD”** button to ensure that the document has been successfully attached to your 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 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 Not-for-Profit 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:

The screenshot shows the 'Initial Application Submission SUBMIT' page. On the left is a navigation menu with four items: 1 Financial Statements, 2 Completeness Checklist, 3 Upload Attachments, and 4 Submit. The main content area has the title 'Initial Application Submission SUBMIT'. Below the title, it says '» Non Profit School' with a sub-item '• OPEID:03351300'. A callout circle with the number '1' points to the OPEID. Below this is a paragraph: 'By selecting to submit, the information you have entered on these pages will be sent to the Department of Education.' This is followed by another paragraph: '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.' A bolded **REMINDER** follows: 'OMB still requires submissions of A-133 reports (public and non-profit institutions) to the Federal Audit Clearinghouse.' Below the reminder is a large block of text: '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 fund 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.' A callout circle with the number '2' points to this entire text block. At the bottom of the page is a button labeled 'SUBMIT TO ED'. A callout circle with the number '3' points to this button.

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 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.

**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 Not-for-Profit 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 Audit must be attached.

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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:

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

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

**Stub Audit Submission** COMPLIANCE AUDIT INFORMATION

» **Non-Profit School** ← 1  
 ▪ OPEID:44556600

All fields are required.

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

Begin Date:  ← 2  
 End Date:  ← 3  
 Reason for Stub Audit:  ← 4

**2. Review Auditor Information:**

Records Indicate your Current Auditor Is: Robertson & Robertson 111111111 ← 5

Is this information correct?: YES  NO  ← 6  
 Enter Auditors TIN:  ← 7

**3. Was the Student Financial Aid Cluster Audited as a major program?** ← 8  
 If no, question 5 is not applicable.  
 YES  NO

**4. Does this A-133 report contain any findings related to the FSA Title IV programs?** ← 9  
 YES  NO

**5. Type of Auditor's Report Issued on Compliance for Major Programs** ← 10  
 If 3 is no, this question is not applicable.  
 - Select an Opinion Type -

← 11 CANCEL   ← 12 SAVE   ← 13 SAVE AND PROCEED



## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

---

1. Confirm 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. Provide a reason if your audit period is less than a year.
5. This is the auditor on file with the Department of Education.
6. If the auditor's information is correct, no action is required. If incorrect or this is a new auditor, please select NO, and update with current information.
7. This field should be pre-populated. Please enter the auditor's Tax Identification Number (TIN) if this information is incorrect or missing. **DO NOT USE HYPHENS.**
8. Indicate whether the Student Financial Aid Cluster was audited as a major program in the UNIFORM GUIDANCE audit. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual UNIFORM GUIDANCE report. **Note:** If the answer to this question is **NO**, do not answer question 5.
9. If your compliance audit report does not contain any findings related to the FSA Title IV programs, click NO and no action is required.
10. 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.
11. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
12. Click the **SAVE** button to ensure all entries are successfully stored by the system for this page.
13. Click the **SAVE and PROCEED** button to go to the Not-for-Profit Annual Submission-Completeness Checklist page.

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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:

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

**Stub Audit Submission CHECKLIST**

» **Non-Profit School** ← 1  
• OPEID:44556600

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
- Independent Auditors Report on Compliance with Requirements applicable to Each Major Program and Internal Control Over Compliance in Accordance with DMB Circular A-133

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:

4 →   5  6

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

---

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

### NOTE

Independent Auditors Report, Independent Auditors Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with UNIFORM GUIDANCE. Signatures created using a word processing application are not acceptable.

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

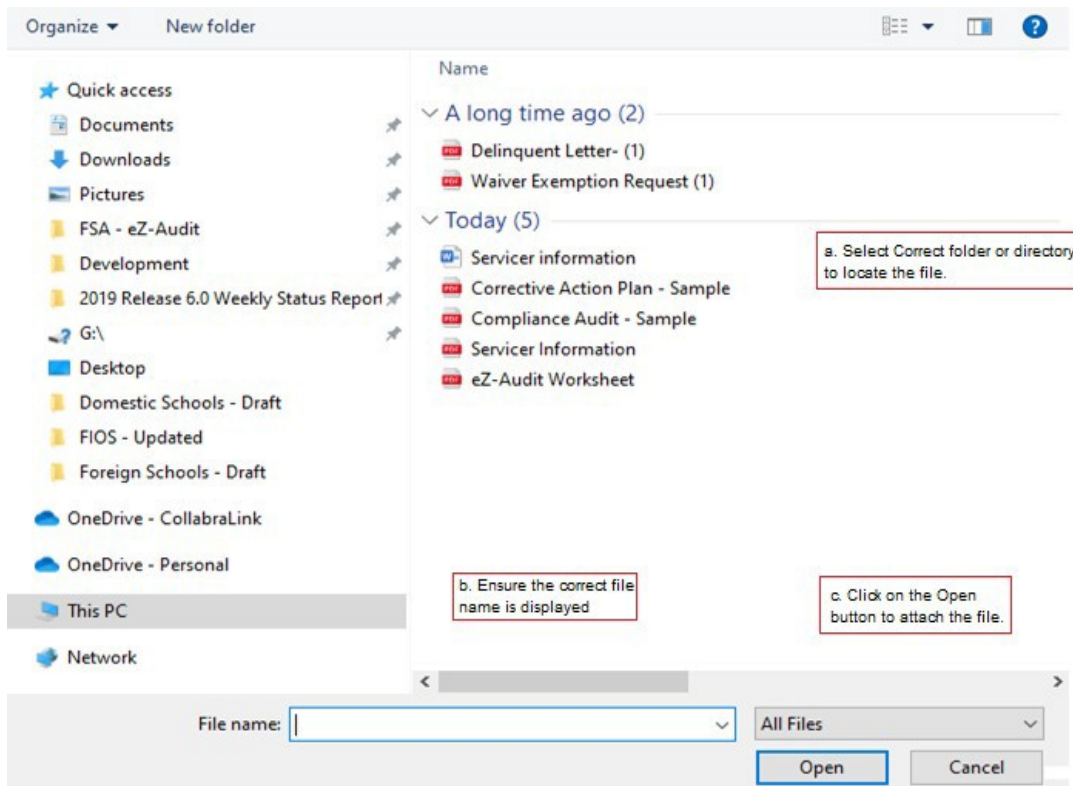
### Stub Audit Submissions Upload Attachments

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 below should appear:

The screenshot shows the 'Stub Audit Submission UPLOAD ATTACHMENTS' page. On the left is a navigation menu with five items: 1. Financial Statements, 2. Compliance Audit, 3. Completeness Checklist, 4. Upload Attachments, and 5. Submit. The main content area has a header 'Stub Audit Submission UPLOAD ATTACHMENTS' and a sub-header '» Non Profit School' with 'OPEID:03351300' below it. A callout '1' points to this sub-header. Below the header is a paragraph of instructions. A callout '2' points to the 'Browse...' button in the 'File:' field. Below that are five checkboxes: 'Audited Financial Statements', 'Compliance Audit', 'Corrective Action Plan', 'All(Complete A-133 report and Corrective Action Plan, if applicable)', and 'Other'. A callout '3' points to these checkboxes. Below the checkboxes is an 'ADD' button, with a callout '4' pointing to it. At the bottom are three buttons: 'CANCEL', 'SAVE', and 'SAVE AND PROCEED'. Callouts '5', '6', and '7' point to these buttons respectively.

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

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools



3. Check all appropriate documents attached.
4. After the document has been selected and the file type identified by checking the box, click the **"ADD"** button to ensure that the document has been successfully attached to your submission.
5. 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 the screen.
7. Click the **SAVE and PROCEED** button to take you to the Stub Audit Submission-submit page.

### NOTE

As part of your stub audit submission, you must include an electronic copy of your complete audited financial statements and compliance audit. Please note that all files must be in a non-editable .pdf format and 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 Not-for-Profit 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:

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.**

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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 Not-for-Profit 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:

The screenshot shows the 'Additional Information Submission' page for a 'Non-Profit School' with OPEID:44556600. The page features a header with the FSA logo and 'eZ-AUDIT' branding. Below the header, there are navigation links for 'AUDIT HOME', 'HELP', and 'LOGOUT'. The main content area contains a form with the following elements:

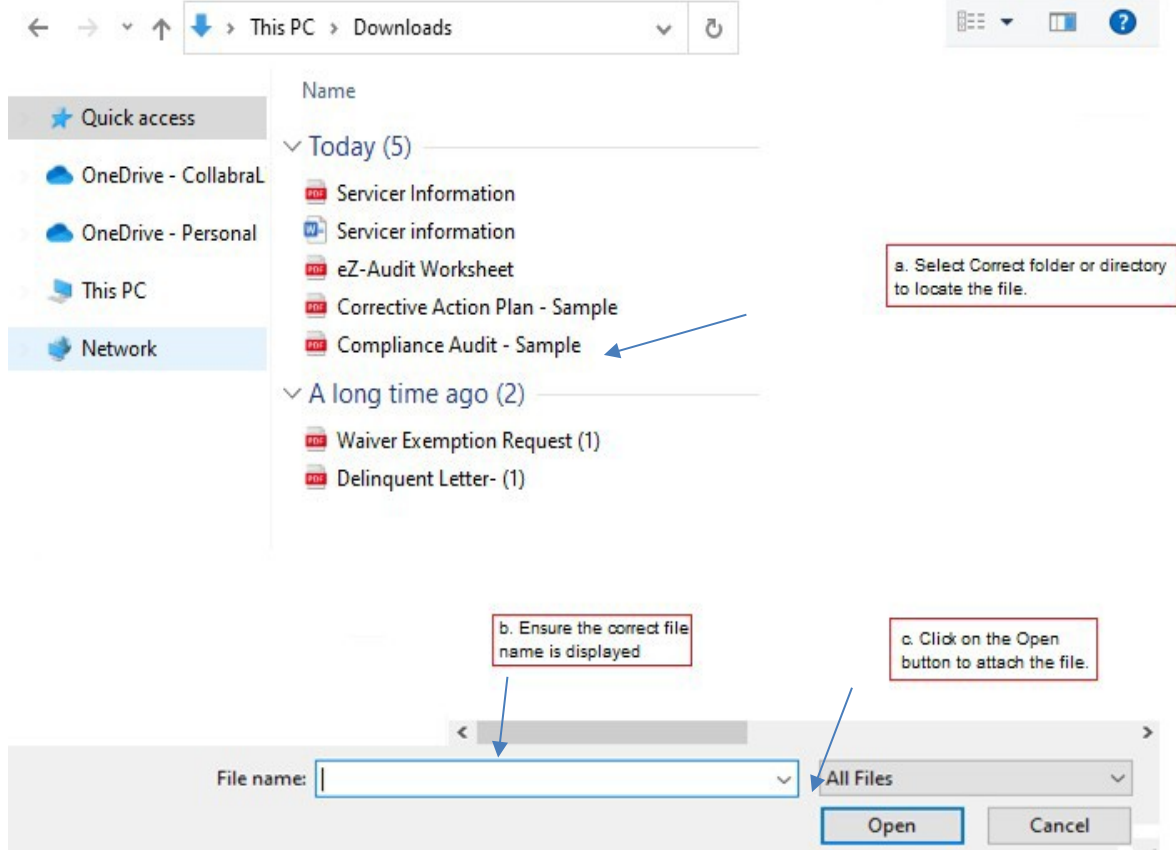
- 1**: A link to 'Non-Profit School' with OPEID:44556600.
- 2**: A dropdown menu labeled 'Submission to Associate with\*' with the text 'Select a Submission'.
- 3**: A 'Browse...' button next to the 'File\*' input field.
- 4**: An 'ADD' button.

Instructions on the page state: '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 ED. Please note, all fields must be in .pdf format.'

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



## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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**  
1.

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

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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 shows the eZ-Audit homepage. At the top left is the FSA logo. The navigation bar includes 'AUDIT HOME', 'MANAGE USERS', 'HELP', and 'LOGOUT'. The main content area is titled 'Home Page' and displays 'Non-Profit School OPEID:44556600'. A circled '1' points to this text. Below the home page is the 'NOTIFICATIONS' section, highlighted by a circled '2', which contains the message: 'Your Fiscal Year End 10/31/2002 Annual Submission is due on 7/28/2003.' The left sidebar contains sections for 'CREATE ANNUAL SUBMISSIONS', 'OTHER SUBMISSIONS', and 'ADMINISTRATION'.

1. This should display the name of your institution and OPEID number. Confirm this is correct.
2. This is the Notification section. Most recent institution submission status and other notifications will be displayed. (**Examples: Your Fiscal Year End 10/31/2019 Annual Submission was received on 4/30/2019, FAD sent**)

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit Schools

---

5/30/2020, Request for Letter of Credit sent 5/15/2020)

**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 Not-for-Profit 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.

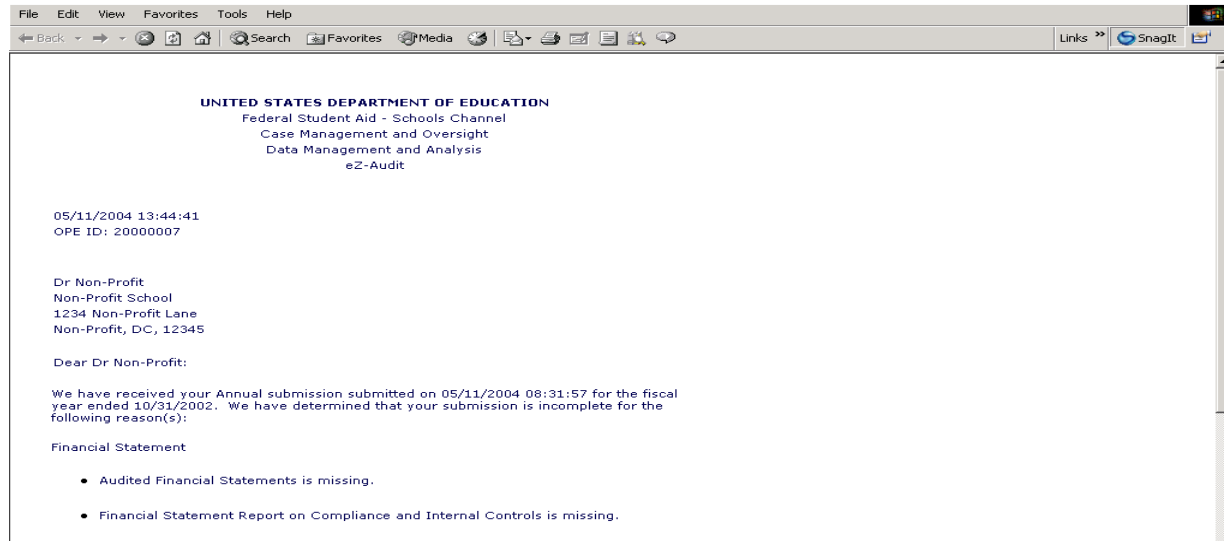
To resubmit you must **first view your incomplete letter posted to the Notifications section of your Institution Home Page**. To begin your resubmission, follow steps below.

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.

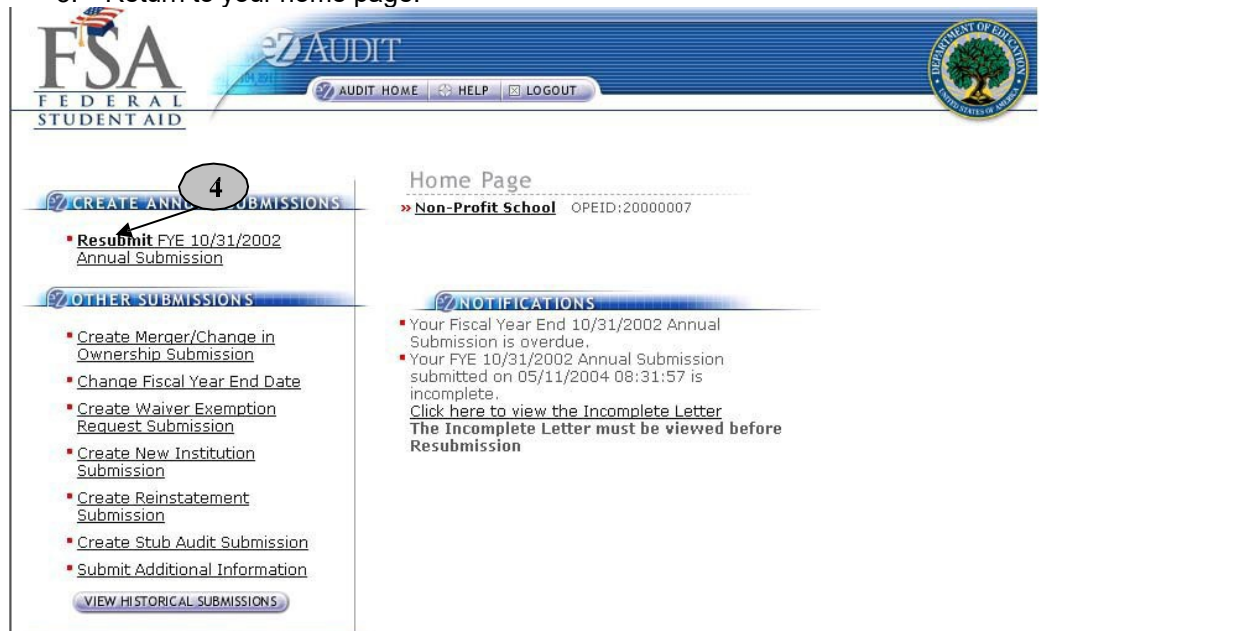
The screenshot displays the eZ-Audit interface. At the top, there is a navigation bar with 'FSA FEDERAL STUDENT AID' on the left, 'eZ-AUDIT' in the center, and 'AUDIT HOME', 'HELP', and 'LOGOUT' buttons. On the right is the Department of Education logo. Below the navigation bar, the main content area is titled 'Home Page' and shows 'Non-Profit School' with OPEID:2000000. A circled '1' points to this header. On the left, there are two main sections: 'CREATE ANNUAL SUBMISSIONS' with a link to 'Resubmit FYE 10/31/2002 Annual Submission', and 'OTHER SUBMISSIONS' with various links like 'Create Merger/Change in Ownership Submission', 'Change Fiscal Year End Date', 'Create Waiver Exemption Request Submission', 'Create New Institution Submission', 'Create Reinstatement Submission', 'Create Stub Audit Submission', and 'Submit Additional Information'. A circled '2' points to the 'view the Incomplete Letter' link in the 'NOTIFICATIONS' section. The 'NOTIFICATIONS' section contains two messages: 'Your Fiscal Year End 10/31/2002 Annual Submission is overdue.' and 'Your FYE 10/31/2002 Annual Submission submitted on 05/11/2004 08:31:57 is incomplete. Click here to view the Incomplete Letter. The Incomplete Letter must be viewed before Resubmission'.

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 window.**

## Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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 Not-for-Profit 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 displays the eZ-Audit interface. At the top left is the FSA logo (Federal Student Aid). In the center is the eZ-AUDIT logo. To the right is the Department of Education logo. Below the logos is a navigation bar with links for AUDIT HOME, SEARCH, INSTITUTION HOME, and LOGOUT. The main content area is titled "Home Page" and shows the user is logged in as a "Proprietary School" with OPEID: 77689900. On the left side, there are two main sections: "CREATE ANNUAL SUBMISSIONS" and "OTHER SUBMISSIONS". Under "CREATE ANNUAL SUBMISSIONS", there is a link "Create FYE 10/31/2004 Annual Submission" with a circled number 3 and an arrow pointing to it. Under "OTHER SUBMISSIONS", there are links for "Create Merger/Change in Ownership Submission", "Change Fiscal Year End Date", "Create Waiver Exemption Request Submission", and "Create New Institution Submission". On the right side, there is a "NOTIFICATIONS" section with two entries. The first entry states: "Your Fiscal Year End 10/31/2004 Annual Submission is overdue. Click here to view the Delinquent Letter. The Delinquent Letter will be viewable until the submission is complete" with a circled number 1 and an arrow pointing to the link. The second entry states: "Your Fiscal Year End 10/31/2004 Annual Submission is overdue. Click here to view the Delinquent Letter. The Delinquent Letter will be viewable until the submission is complete".

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 Not-for-Profit Schools

---

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

**Date: 10/31/2004**  
**OPE ID: 77889900**  
**TIN: 00000070**

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](http://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

2. Close or minimize the browser to return to your home page.
3. Click on the **Create Annual Submission** link to submit your annual submission.

## **Step-by-Step Guide to Using eZ-Audit for Not-for-Profit 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.