



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

TABLE OF CONTENTS

- EZ-AUDIT OVERVIEW* 3
 - eZ-Audit Technical Requirements*..... 4
 - School Group Submissions* 4
 - eZ-Audit Submission Requirements* 6
 - eZ-Audit Rules of Behavior*..... 6
 - Questions/Concerns* 7
- EZ-AUDIT REGISTRATION* 8
- ADMINISTRATIVE TASKS/SECURITY*..... 9
 - Login* 9
 - New User Login* 10
 - Forgot Password*..... 14
 - Logout* 17
 - My Profile* 19
 - Change Challenge Questions*..... 21
 - Change Password* 22
 - Navigation*..... 23
 - Data Edits* 24
 - eZ-Audit Security* 25
- MANAGE USERS* 26
 - Types of Users and Responsibilities* 26
 - Institution Administrator Homepage* 26
 - Creating/Deleting Data Entry/Submitter Users*..... 27
- INSTITUTION PROFILE PAGE/STATUS* 28
 - Institution Profile* 28
 - Historical Submissions*..... 29
 - Notifications*..... 30
- ANNUAL SUBMISSIONS*..... 31
 - Financial Statements*..... 31
 - Statement of Financial Position*..... 33
 - Statement of Activities*..... 36
 - Compliance Audit Information* 37
 - Completeness Checklist* 39
 - Upload Attachments*..... 42
 - Not-for-profit Annual Submission-Submit* 44
- MERGER/CHANGE IN OWNERSHIP*..... 46
 - Financial Statement* 46
 - Statement of Financial Position*..... 46
 - Upload Attachments*..... 49



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

<i>Merger/Change in Ownership Submission-Submit</i>	51
<i>NEW INSTITUTION/REINSTATEMENT SUBMISSION</i>	52
<i>Financial Statement</i>	52
<i>Statement of Financial Position</i>	54
<i>Statement of Activities</i>	54
<i>Completeness Checklist</i>	55
<i>Upload Attachments</i>	57
<i>New Institution/Reinstatement Submission-Submit</i>	59
<i>STUB AUDIT SUBMISSION</i>	60
<i>Compliance Audit Information</i>	60
<i>Completeness Checklist</i>	63
<i>Upload Attachments</i>	65
<i>Stub Audit Submission-Submit</i>	67
<i>CHANGE IN FY END</i>	68
<i>Change in FY END Submission</i>	68
<i>WAIVER/EXEMPTION REQUEST</i>	70
<i>Create Waiver/Exemption Request</i>	70
<i>ADDITIONAL INFORMATION</i>	74
<i>Additional Information Submission</i>	74
<i>RESUBMISSION</i>	75
<i>DELINQUENT LETTER</i>	77
<i>REMINDER EMAIL</i>	79
<i>APPENDIX</i>	80
<i>Rules of Behavior</i>	80



Step-by-Step Guide to Using eZ-Audit For Not-for-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 anytime.
- 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

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.



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

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 – either Netscape 4.76 or 6.2 or Internet Explorer 5.0 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 an nslookup 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. You have several *options* for obtaining Adobe Acrobat:

- Purchase Adobe Acrobat 5.0 software that will allow you to scan paper copies of your submissions and convert them to PDF. (The retail cost of the software is approximately \$250)
- Convert an electronic version of your submission (word, excel, etc) to pdf format using www.adobe.com online. (Adobe provides this conversion capability for \$9.99 for one month with unlimited use.)
- Bring paper copies of your submissions to your local copying center (Kinkos, etc.) and request that they create a pdf version of your submission. (The cost of this option will vary, however \$30 - \$50 is a reasonable estimate.)
- For more information please refer to “**Creating a PDF**” located on the eZ-Audit website welcome page.

School Group Submissions

ED considers a school group as one A-133 report submission for multiple OPE IDs. For example, the State of Louisiana submits one statewide audit financial report and A-133 audit report for all the state schools in Louisiana. Another example would be a nursing program with a separate OPEID included in the A-133 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 an A-133 audit, ED considers this to be a school group, e.g., if a State submits a state-wide A-133 audit covering all of the state universities, each with a different OPEID.



Step-by-Step Guide to Using eZ-Audit For Not-for-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



Step-by-Step Guide to Using eZ-Audit For Not-for-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)

NOTE

OMB still requires submissions of A-133 reports (public and not-for-profit institutions) to be sent to the Federal Audit Clearinghouse at 1201 E. 10th Street, Jeffersonville, IN 47132.

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 and OMB Circular A-133)**
 - Not-for-profit institutions' financial statements and compliance audits are due nine months after the end of the fiscal year (OMB Circular A-133).

**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 A-133 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 (www.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 (www.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 (www.eligcert.ed.gov) should be filed at the time of your submission.

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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,



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

authorized or unauthorized, constitutes consent to this monitoring, interception, recording, reading, copying, or capturing and disclosure.”

You may decide to send FSA information, including personally identifying information. The information you supply – whether through a secure Web form, a standard Web form, or by sending an electronic mail message – is maintained by FSA for the purpose of processing your request or inquiry. Various employees of FSA may see the information you submit in the course of their official duties. The information may also be shared by FSA with third parties to advance the purpose for which you provide the information, including other federal or state government agencies. For example, if you file a complaint, it may be sent to a financial institution for action, or information may be supplied to the Department of Justice in the event it appears that federal criminal statutes have been violated by an entity you are reporting to FSA.

The primary use of personally identifying information will be to enable the government to contact you in the event we have questions regarding the information you have reported. If you are concerned about how information about you may have been used in connection with the eZ-Audit web site, or you have questions about FSA's privacy policy and information practices, you should e-mail us at webmaster@fsa.ed.gov. Electronic mail is not necessarily secure. You are advised to be cautious when sending electronic mail containing sensitive, confidential information. As an alternative, we advise users to give consideration to using postal mail.

NOTE

All eZ-Audit users are required to carefully read and sign the eZ-Audit Rules of Behavior document that can be accessed at via the web at <http://ifap.ed.gov> (Go to Publications, Audit Guidance). Each user of the eZ-Audit system must download a copy of the Rules of Behavior document, sign it and retain the copy in the institution's files.

Questions/Concerns

- eZ-Audit will continue to post updates and critical information to the eZ-Audit website and IFAP at <http://ifap.ed.gov>.
- You can send an email to fsaezaudit@ed.gov .
- Contact the eZ-Audit help desk at 1-877-263-0780.



Step-by-Step Guide to Using eZ-Audit For Not-for-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

[Where do I send my Registration Request Letter?](#)

Registration Request Letters should be printed on school or corporate letterhead and mailed to:

The United States Department of Education
Federal Student Aid
Attention: Ti Baker
830 First Street, NE
Room 74G2
Washington, DC 20202

Fax to: 202-275-5726

[How will I receive my registration confirmation and eZ-Audit Institution Administrator user ID and password?](#)

Your registration confirmation and eZ-Audit Institution Administrator user ID and temporary password will be sent to the email address provided in the registration request letter that you mailed to the Department of Education.

You will receive two registration confirmation emails. The first email from eZ-Audit will include your user name and instructions for accessing the eZ-Audit website. For security purposes, your temporary password will be delivered in a second email from eZ-Audit.

[Once I have sent in my Registration Request letter and have received my registration confirmation emails, when and how do I begin using eZ-Audit?](#)

To access eZ-Audit simply type in the URL, www.ezaudit.ed.gov in your internet browser, and 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.

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

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.

Administrative Tasks/Security

Login

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



Welcome to eZ-Audit

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

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

[Frequently Asked Questions](#)

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

[Creating a PDF](#)

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

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

USER LOGIN

username >

password >

[Forgot Password?](#)

- 1
- 2
- 3

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

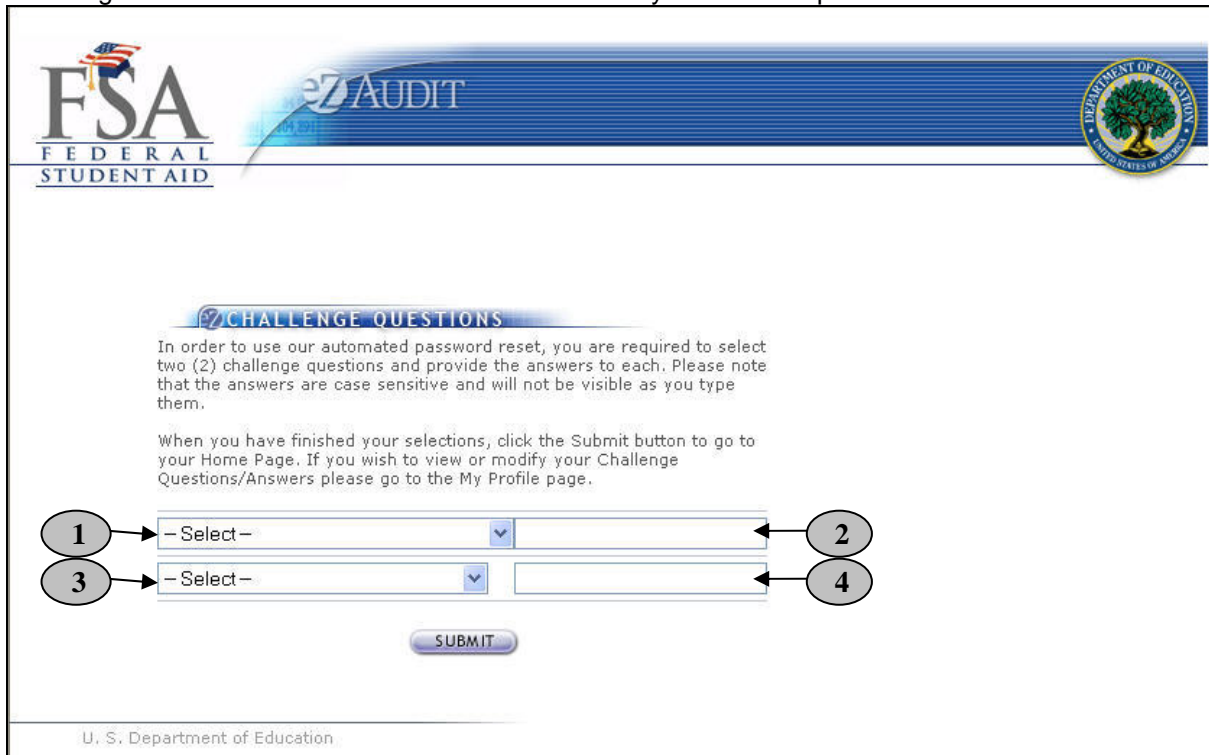
Step-by-Step Guide to Using eZ-Audit For Not-for-profit Schools

again.

****If you have an existing users 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.**

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:



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 were 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 Not-for-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.

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:

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



FSA
FEDERAL
STUDENT AID

eZ-AUDIT

DEPARTMENT OF EDUCATION
UNITED STATES OF AMERICA

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

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

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

New Password: ← 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 Not-for-profit Schools

CHALLENGE QUESTIONS

Choose from the following drop down menu.

What month was your mother born in?

What is your favorite color?

EZ-AUDIT SYSTEM RULES OF BEHAVIOR
Statement of Acceptance of User Responsibility

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 requires 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.

At a minimum, all users are responsible for these principles:

- Ensuring that the eZ-Audit system is used only for official Government business.
- Knowing who their site computer security personnel are and how they can be contacted.
- Ensuring that the eZ-Audit system is used in compliance with Title IV program participation agreements and other applicable regulatory requirements to ensure program integrity.
- Protecting the information users are processing from access by, or disclosure to, unauthorized personnel.
- Immediately reporting all security incidents and potential threats and vulnerabilities involving computing resources to designated computer security personnel.
- Protecting authenticators, such as passwords.
- Reporting any compromise or suspected compromise of a password to designated computer security personnel.
- Accessing only systems, networks, data, control information, and software for which they are authorized.
- Ensuring that system media and system outputs are marked according to their sensitivity and are properly controlled and stored.
- Knowing required storage sanitizing procedures (e.g., overwriting disks that contain sensitive data prior to reuse).
- Avoiding the introduction of malicious code into any computing resource.
- Preventing physical damage to the system.
- Notifying management before relocating computing resources.
- Ensuring that the work area is secured at all times and not duplicated.
- Following procedures for signing out sensitive application documentation when removing these documents from the library and ensuring that sensitive information is not removed from the work area.
- Not removing equipment or storage media from the work area without prior written authorization from the designated systems administrators, security officer or other authorized personnel.

Responsibilities of ED Internal Users:

- Complete and submit your security paperwork.
- Attend Security Awareness Training within 30 days of taking a new position.
- Mark, control, and store all media properly.
- Stay alert to your physical environment; report any abnormal packages, email, or activity immediately.
- Request system access through the appropriate administrator.
- Change passwords in accordance with instructions; more frequent is better.
- Never share or write down passwords (this includes notes underneath your keyboard or on your monitor).
- Never leave logged-in systems or notebook PCs unattended / unsecured (log off before leaving your workstation and secure notebook PCs).
- Attend system-specific training to learn special security features.
- Never load your own software, to include unauthorized Internet downloads. Ask a system administrator to obtain and load new software for you.
- Never copy software against the vendor's license.
- Never use an individual modem on a computer connected to the network.
- Protect remote access (dial-in) phone numbers and information.
- Know what represents a security or privacy breach.
- Know the proper security official to whom you should report security incidents.
- Report all security breaches to the proper person.
- Learn what sensitive information you have access to, and proper information handling procedures.
- Do not send sensitive information via email or voice mail because neither service is private.
- Do not send sensitive information via general-use fax equipment.
- Know that systems personnel may monitor user activity on FSA systems.
- Do not use FSA IT resources for anything but official business.
- Clear your work area of sensitive information when you are not there.
- Dispose of sensitive information properly.
- Review Disaster Recovery, Contingency and/or Continuity of Support Plans that impact you and your assigned information systems and understand your role in the execution of those plans.

By selecting the Save Button below, I will change my password and accept the Rules of Behavior Presented Above.

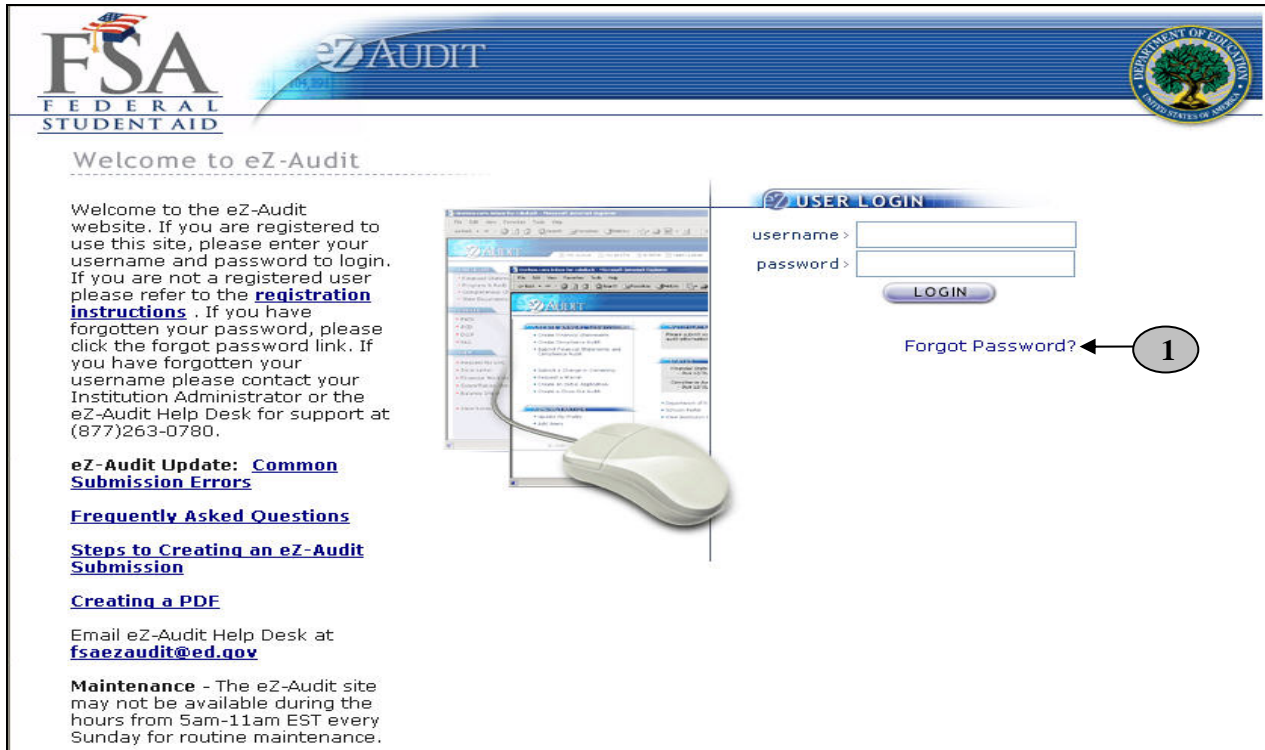
3 → ← 4

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

3. Click the **SAVE** button to ensure all changes are successfully captured by the system.
4. Click the **RESET** button to cancel entries and begin again.

Forgot Password

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



Welcome to eZ-Audit

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

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

[Frequently Asked Questions](#)

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

[Creating a PDF](#)

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

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

USER LOGIN

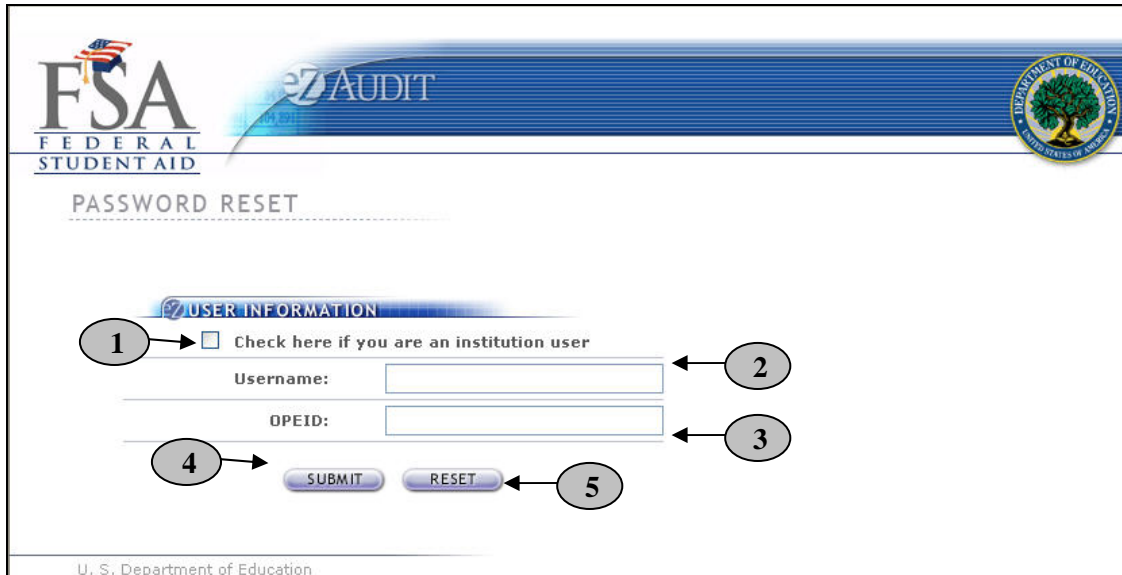
username >

password >

[Forgot Password?](#) ← 1

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

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



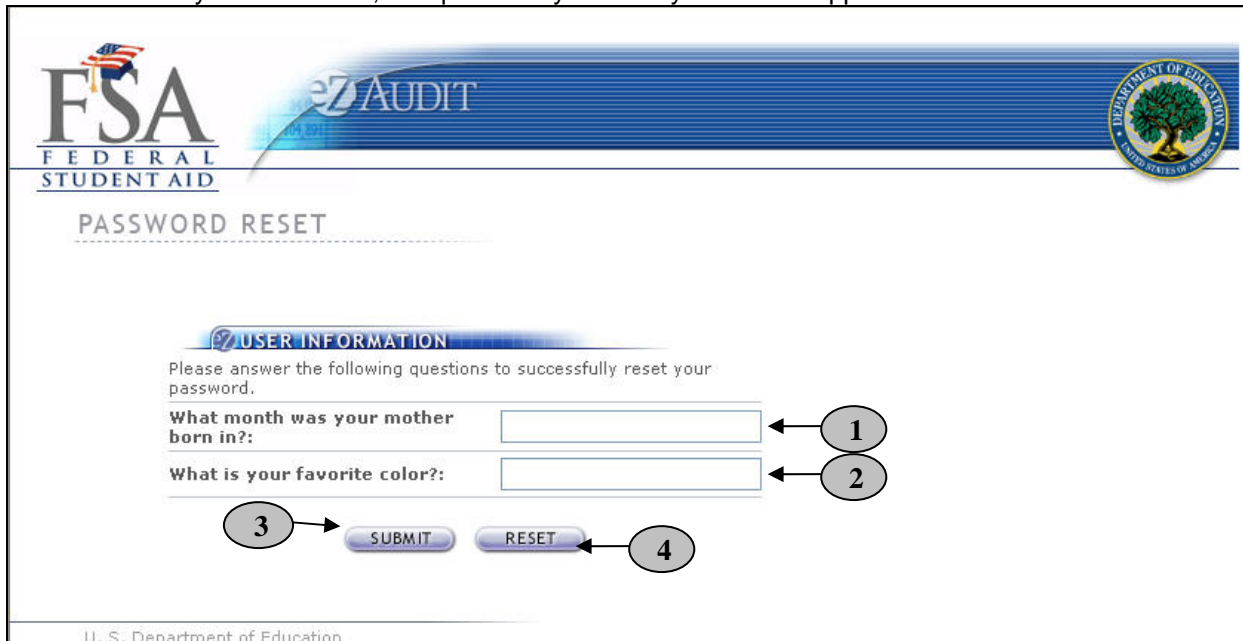
The screenshot shows the "PASSWORD RESET" page. At the top left is the FSA logo, and at the top right is the Department of Education logo. The page title is "PASSWORD RESET". Below the title is a section titled "USER INFORMATION". It contains a checkbox labeled "Check here if you are an institution user"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

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

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

Challenge Questions

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



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 Not-for-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 interface. At the top left is the FSA Federal Student Aid logo. To the right is the eZ-AUDIT logo. Below the eZ-AUDIT logo is a navigation bar with buttons for AUDIT HOME, MANAGE USERS, HELP, and LOGOUT. A circled number '1' is placed over the LOGOUT button. Below the navigation bar is the main content area. On the left is a sidebar with sections: CREATE ANNUAL SUBMISSIONS (with a link to Create 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 a VIEW HISTORICAL SUBMISSIONS button. At the bottom left is an ADMINISTRATION section with links for Update My User Profile and View Institution Profile. On the right is the Home Page section, which displays the school type as Non-Profit School with 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.

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 Not-for-profit Schools



2. To log back into the eZ-Audit system click on the underlined link above and repeat the **LOGIN** step.

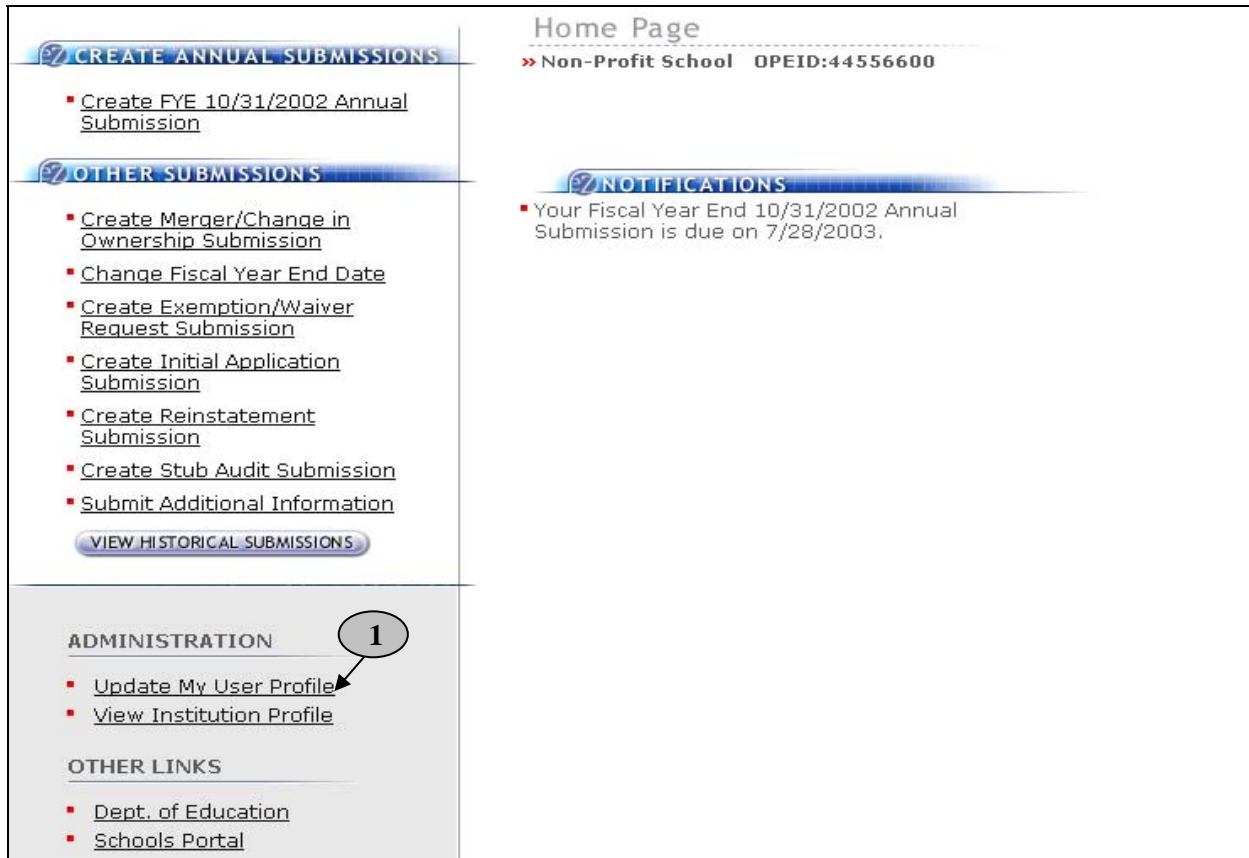
NOTE

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 Not-for-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:



Home Page
» Non-Profit School OPEID:44556600

CREATE ANNUAL SUBMISSIONS

- [Create FYE 10/31/2002 Annual Submission](#)

OTHER SUBMISSIONS

- [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](#)
- [Submit Additional Information](#)

[VIEW HISTORICAL SUBMISSIONS](#)

ADMINISTRATION

- [Update My User Profile](#)
- [View Institution Profile](#)

OTHER LINKS

- [Dept. of Education](#)
- [Schools Portal](#)

NOTIFICATIONS

- Your Fiscal Year End 10/31/2002 Annual Submission is due on 7/28/2003.

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 Not-for-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

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"/>

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"/>

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 Not-for-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. Select a question from the first drop down 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.

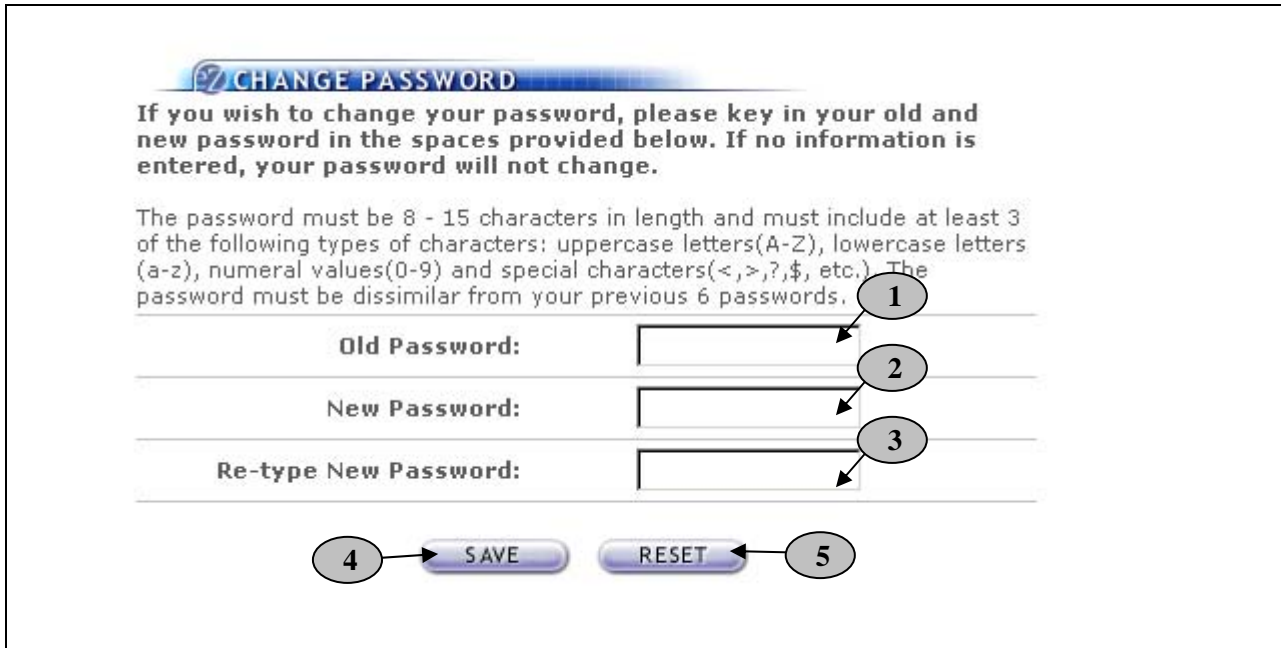
NOTE

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 Not-for-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:

SAVE RESET

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

NOTE

The password must be 8-15 characters in length and must include at least 3 of the following: Uppercase, lowercase letters and numeric values. Clicking the SAVE button ensures all information has been saved by the system. Please note that the system will automatically prompt you to change your password every 90 days. Follow the same process described above to make this change. If you require additional help, contact the eZ-Audit Help desk at 1-877-263-0780.



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

Navigation

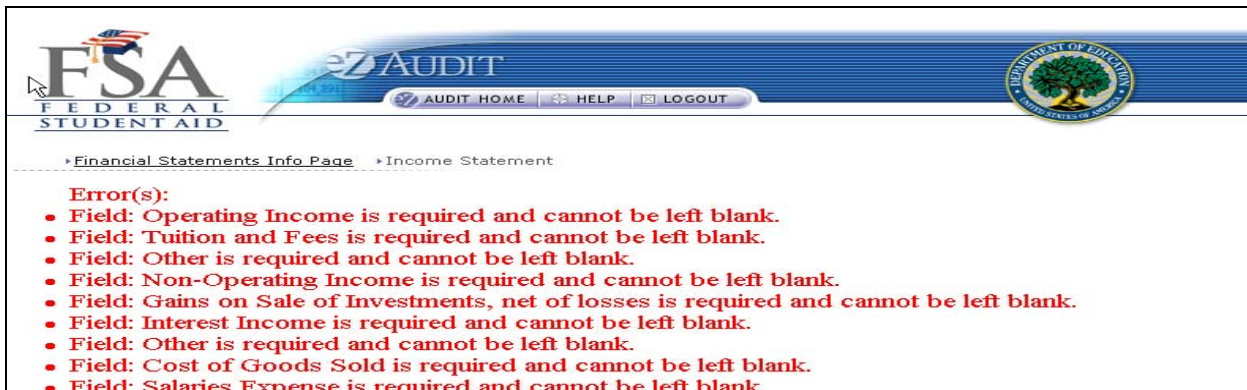
To move from field to field in the eZ-Audit system, simply press the **Tab** button on your computer. This takes you from one field to the next.

1. 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 Not-for-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:

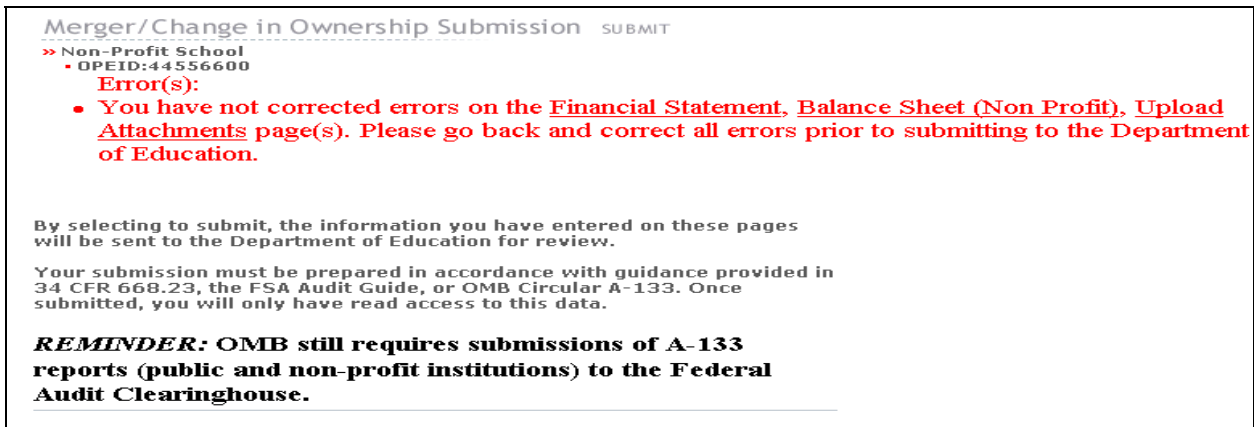


The screenshot shows the eZ-Audit interface for the Financial Statements Info Page. The header includes the FSA Federal Student Aid logo, the eZ-Audit logo, and navigation links for AUDIT HOME, HELP, and LOGOUT. The Department of Education logo is also present. The main content area displays the following error messages:

Financial Statements Info Page > Income Statement

Error(s):

- 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 eZ-Audit interface for a Merger/Change in Ownership Submission. The header includes the eZ-Audit logo and a SUBMIT button. The main content area displays the following error message:

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 Not-for-profit Schools

eZ-Audit Security

System Security and Use: All eZ-Audit users are required to carefully read and sign the *eZ-Audit Rules of Behavior* document that can be accessed via the web at <http://ifap.ed.gov>. **Each user of the eZ-Audit system must download a copy of the Rules of Behavior document, sign it and retain the copy in the institution's files.** This document (Rules of Behavior), clearly defines acceptable behavior and the consequences for flouting such behavior as contained in P.L. 99-474.

To ensure that you as a user are protected from unauthorized users having access to your system, the following points should be considered and adhered to diligently:

- Do not leave computers unattended when processing sensitive data.
- Place sensitive information out of sight when visitors are present.
- Verify that you are completely logged off from an active session.
- Invoke screensaver password when leaving a workstation.
- Only authorized employees within your institution should have access to the eZ-Audit system.
- Do not write your password down on paper.
- Passwords should be no less than eight characters and should contain both alpha and numeric characters.
- Avoid creating passwords that can be easily guessed (e.g., names of children, pets, etc.).
- Do not disclose your password to others (e.g., to a coworker in order to share files).

Privacy: 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."



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

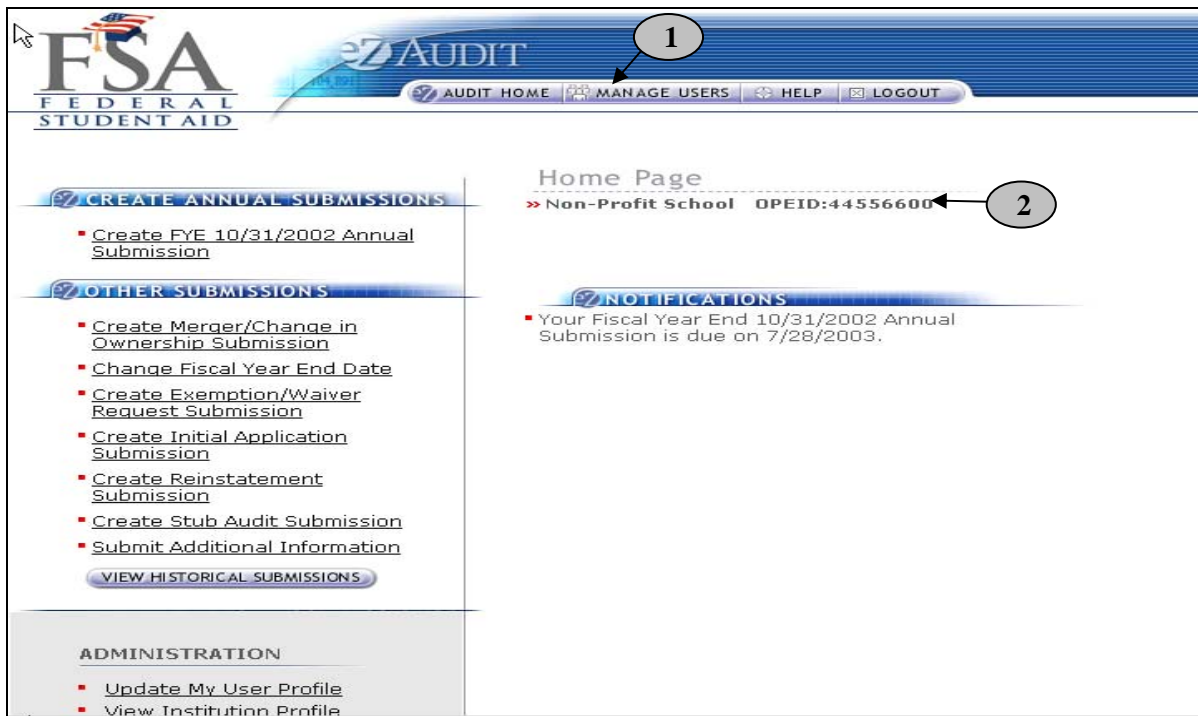
Manage Users

Types of Users and Responsibilities

1. The **eZ-Audit Institution Administrator**, selected by your school, is responsible for:
 - o Registering your school with eZ-Audit
 - o Providing/managing access to data entry and submission approval personnel, as identified by your school
 - o Maintaining security information regarding schools users as required
2. The **eZ-Audit Data Entry Users**, selected by your school at registration are responsible for:
 - o Entering data into the eZ-Audit system
 - o 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:
 - o Reviewing the submission prior to “submit”
 - o 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:

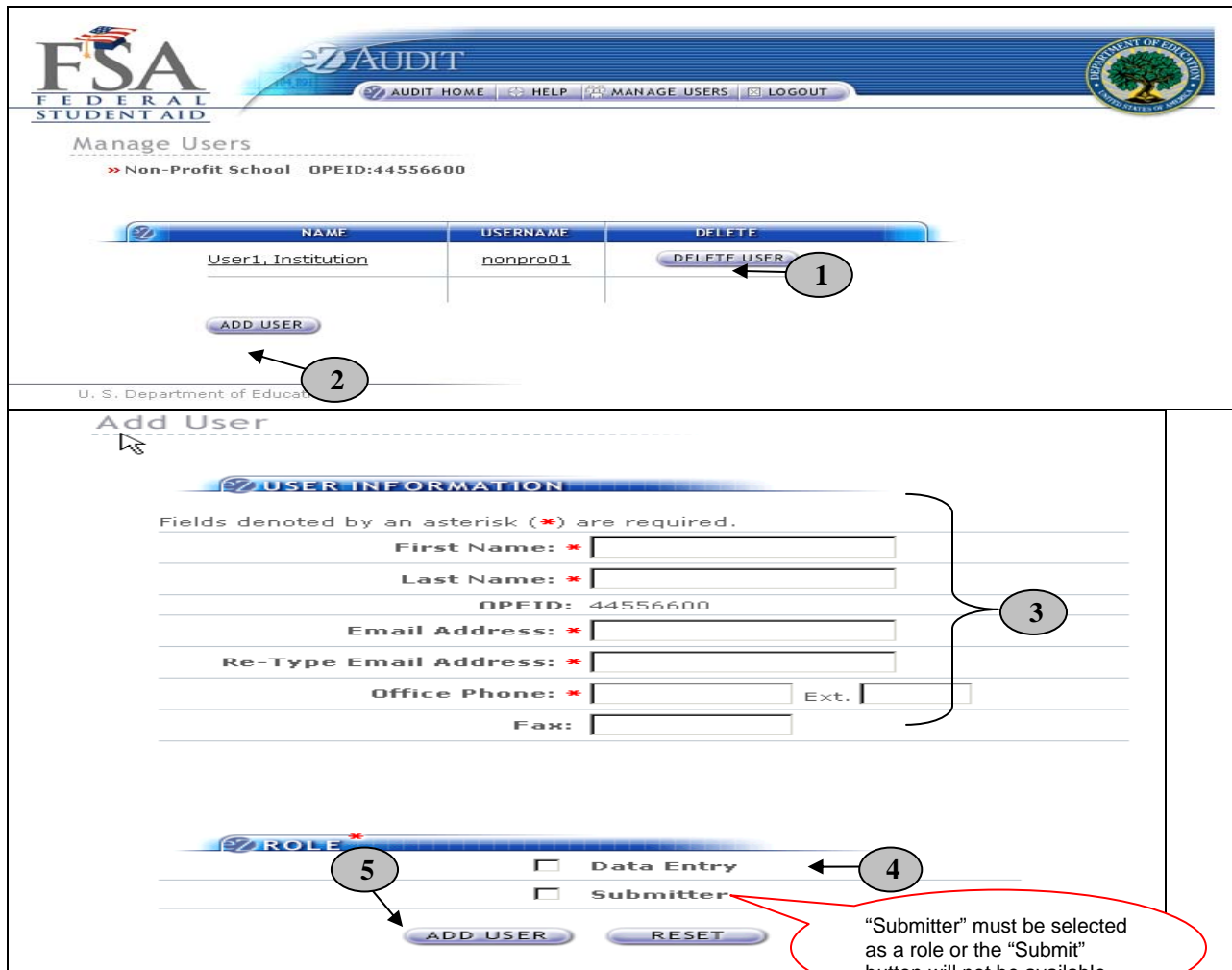


Step-by-Step Guide to Using eZ-Audit For Not-for-profit Schools

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:



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.
3. Complete all required fields providing the name and contact information for the "New User".
4. Do not forget to specify the New User's role(s) (see "[Manage Users](#)" for role definition).
5. Remember to click on the "ADD USER" button to save all entries. **NOTE:** If you are adding "submitter" or "data entry" as a user role and the user is currently logged in, they must logout and login again for the roles to take effect.



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

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.

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

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.

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

NOTE

Changes to the Institution's Profile can only be made via the eAPP. This can be accessed at www.eligcert.ed.gov. 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 Not-for-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 anytime. 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. At the top right is the U.S. Department of Education logo. Below the navigation bar, the page title is "View Historical Submissions" with a link to "» Non-Profit School OPEID:44556600". A table lists the submission history:

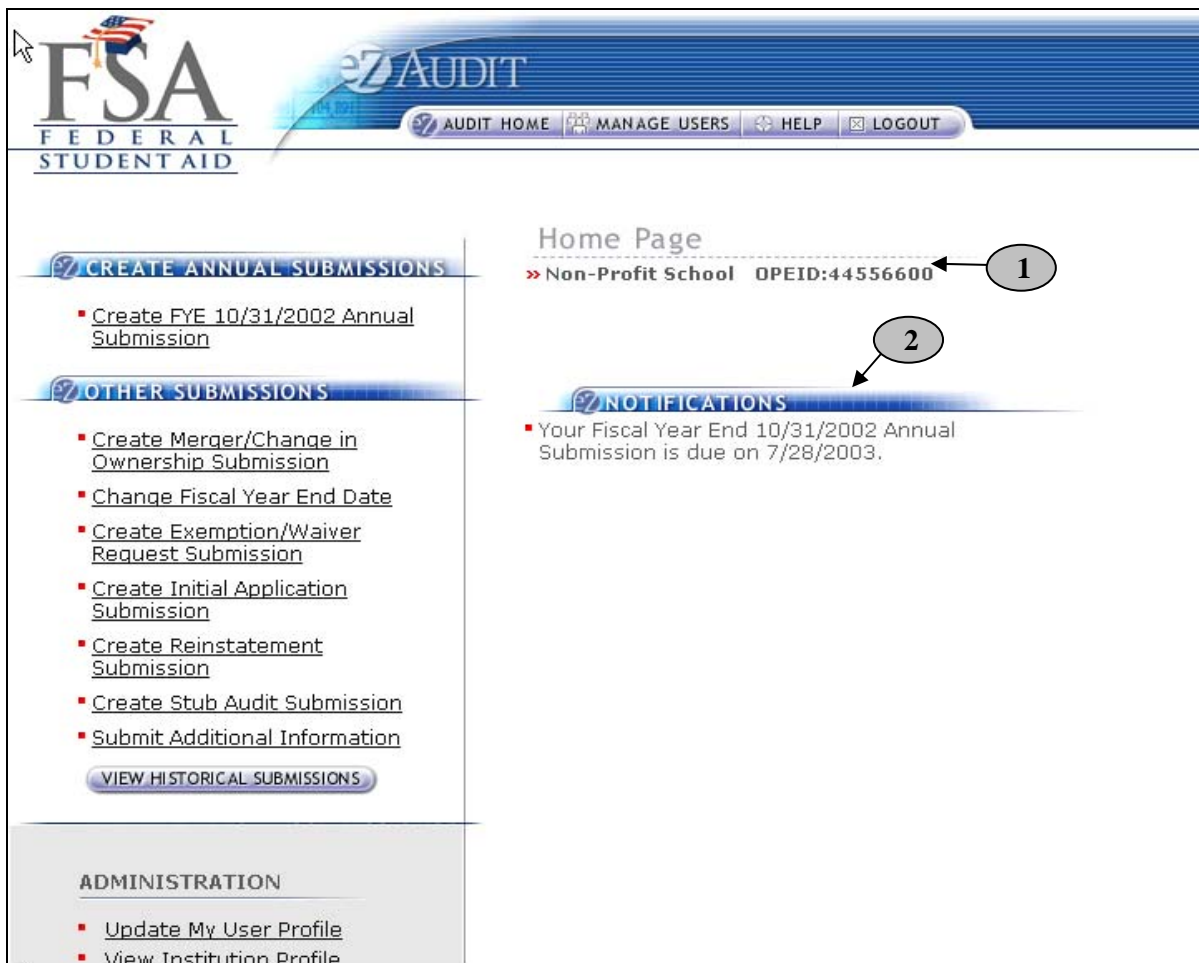
Fiscal Year End	Submission Type	Submission Date
» N/A	Change in Fiscal Year End	03/12/2003

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

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

Notifications

At anytime 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:



1. This should read the name of your institution and OPEID number. Confirm that this is correct.
2. This is the Notification section. Most recent institution's submission status and other notifications will be displayed. (**Examples: Your Fiscal Year End 10/31/2002 Annual Submission was received on 4/30/2003, FAD sent 5/30/2003, Request for Letter of Credit sent 5/15/2003**)

NOTE

Users should periodically check the Institution Home Page for an up to date status of their submissions.



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

Annual Submissions

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:

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

AUDIT HOME
HELP
MANAGE USERS
LOGOUT

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

Non-profit Annual Submission FINANCIAL STATEMENT INFORMATION

>> Non-Profit School
• OPEID:44556600 1

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: Robertson & Robertson 111111111 5

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

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

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

Statement of Financial Position
Statement of Activities

11
 12
 13

U. S. Department of Education



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

1. Confirm that the information displayed is correct.
2. Begin date is the beginning of the audit period.
3. End date is the end of the audit period.
4. 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 A-133 report.
9. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection Form SF-FAC (3-20-2001).
10. Under this section, please click on each of the types of statements and complete the fields requested. Click [Statement of Financial Position](#) or click [Statement of Activities](#).
11. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/deletes 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 on this page.
13. Click the **SAVE and PROCEED** button to go to the Compliance Audit Information 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 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 Not-for-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
Accounts Receivable - Related Parties - Unsecured:	\$ <input type="text"/>	2
Notes Receivable - Related Party - Unsecured:	\$ <input type="text"/>	3
Contributions / Pledges Receivable - Unsecured Related Party:	\$ <input type="text"/>	4
Property, Plant and Equipment, net (including capitalized lease assets and CIP):	\$ <input type="text"/>	5
Construction in Progress:	\$ <input type="text"/>	6
Intangible Assets, net of amortization (excluding goodwill):	\$ <input type="text"/>	7
Goodwill, net:	\$ <input type="text"/>	8
Total Assets:	\$ <input type="text"/>	9
Long Term Line of Credit (including the short term portion):	\$ <input type="text"/>	10
Long-term Debt (including the short term portion):	\$ <input type="text"/>	11
Capital Lease Obligation (including the short term portion):	\$ <input type="text"/>	12
Post Employment and Retirement Liabilities:	\$ <input type="text"/>	13
Total Liabilities:	\$ <input type="text"/>	14
Temporarily Restricted Split Interest Agreements and Term Endowments:	\$ <input type="text"/>	15
Permanently Restricted Net Assets:	\$ <input type="text"/>	16

17 18 19

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 Not-for-profit Schools

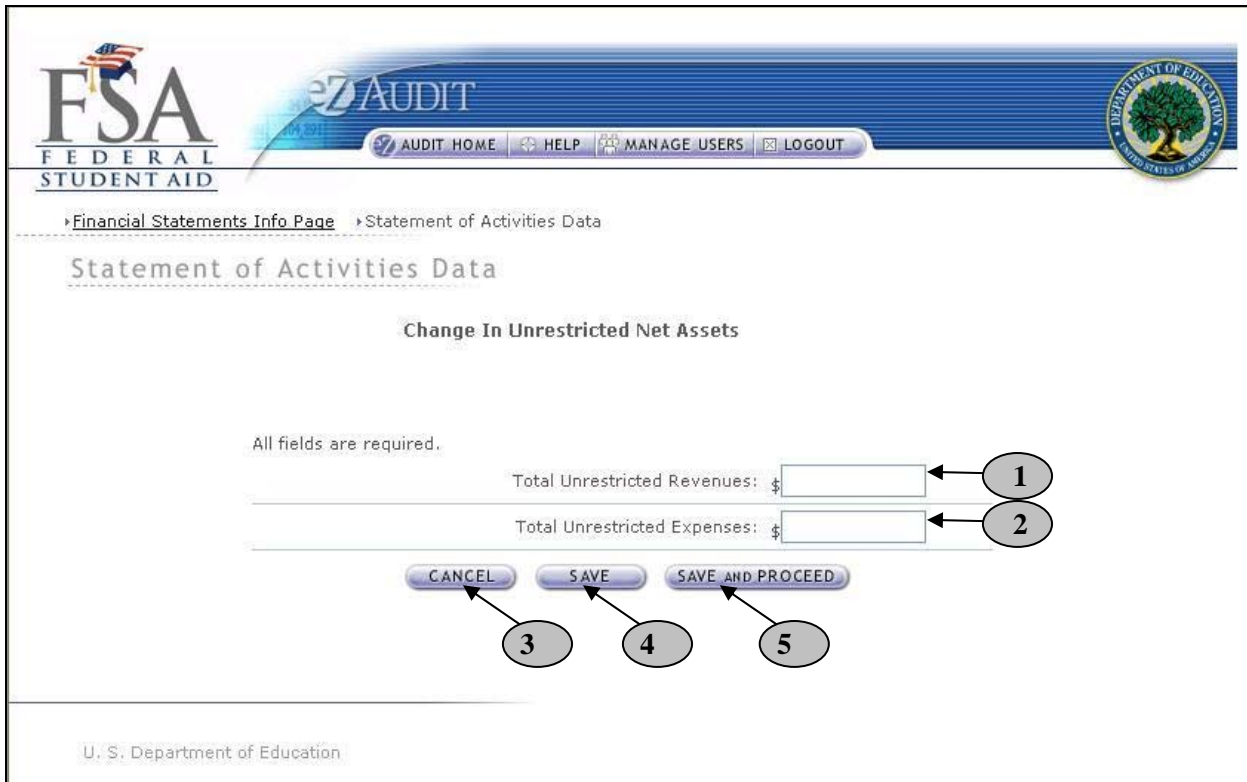
2. **Accounts Receivable–Related Parties - Unsecured** - All amounts due from related parties [affiliates] on account that are not collateralized or subject to a security agreement.
3. **Notes Receivable-Related Party Unsecured** – All amounts due from related parties [affiliates] on account in the form 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. **Property, Plant and Equipment, net (including capitalized lease assets and CIP)** – Property, Plan 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
6. **Construction in Progress** – All costs involved in the construction that is not yet completed.
7. **Intangible Assets, net of amortization (excluding goodwill)** – All intangibles including patents franchises, copyrights, trademarks, brand names, covenants not to compete, etc. excluding goodwill.
8. **Goodwill, net** – Amount paid for an entity in excess of Fair market Value less impairment.
9. **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.
10. **Long-Term Line of Credit (including the short term portion)** – Amounts owed on lines of credit with banks.
11. **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.
12. **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.
13. **Post Employment and Retirement Liabilities**– All amounts owed on plans that pay employees or their beneficiaries for post employment or post retirement benefits other than pensions.
14. **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.
15. **Temporarily Split Interest Agreements and Term Endowments** – Components of temporarily restricted assets that arise from transactions with owners via split interest agreements.
16. **Permanently Restricted Net Assets** – Net assets of the institution permanently subject to donor's restrictions as to time and purpose.
17. **IMPORTANT WARNING:** Click the **CANCEL** button to erase/delete all entries since the last time you saved your work.
18. Click the **SAVE** button to have eZ-Audit save the values.
19. 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.

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

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:



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)**



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

1. **Total Unrestricted Revenues** – Sum total of unrestricted revenues.
2. **Total Unrestricted Expenses** – 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.

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 Not-for-profit Schools

FSA FEDERAL STUDENT AID **eZ AUDIT** **DEPARTMENT OF EDUCATION**

AUDIT HOME HELP MANAGE USERS LOGOUT

Non-profit Annual Submission COMPLIANCE AUDIT INFORMATION

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

All fields are required.

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

Begin Date: 11/01/2005 ← **2**
End Date: 10/31/2006 ← **3**
Reason if Less than 1 Year: ← **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?
If no, question 5 is not applicable.

YES NO ← **8**

4. Does this A-133 report contain any findings related to the FSA Title IV programs?

YES NO ← **9**

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 - ← **10**

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

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. 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 A-133 audit. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 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 A-133 report.
10. Refer to Section I - Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 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.**
19. 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.**

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----
Annual 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

AUDIT HOME
HELP
MANAGE USERS
LOGOUT

- 1 [Financial Statements](#)
- 2 [Compliance Audit](#)
- 3 [Completeness Checklist](#)
- 4 [Upload Attachments](#)
- 5 [Submit](#)

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
5 → SAVE
6 → SAVE AND PROCEED

U. S. Department of Education



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

1. Confirm that the information displayed is correct.
2. Ensure all applicable documents are included with your A-133 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

Signatures (scanned) are required on 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 Not-for-profit Schools

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----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

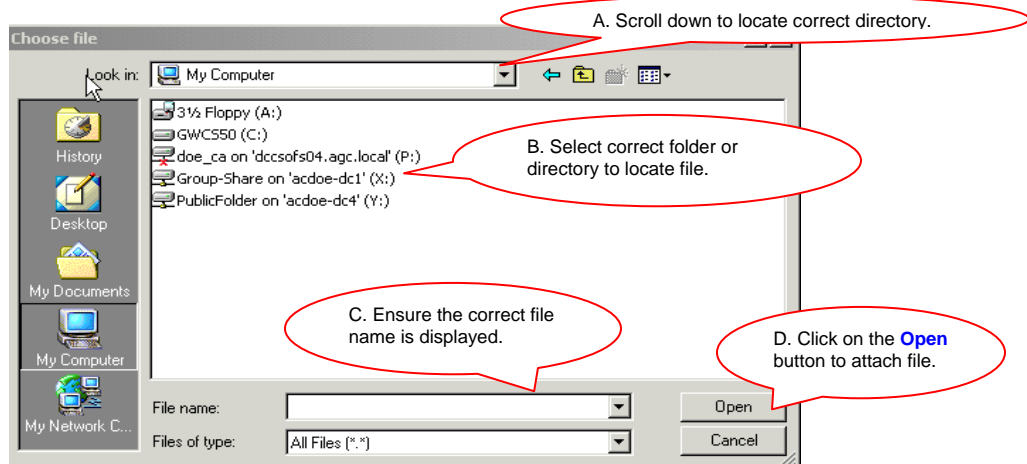
Audited Financial Statements:
Compliance Audit:
Corrective Action Plan:
All(Complete A-133 report and Corrective Action Plan, if applicable): ← 3
Other:

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 Not-for-profit Schools



3. Check all appropriate boxes for the documents you 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.**

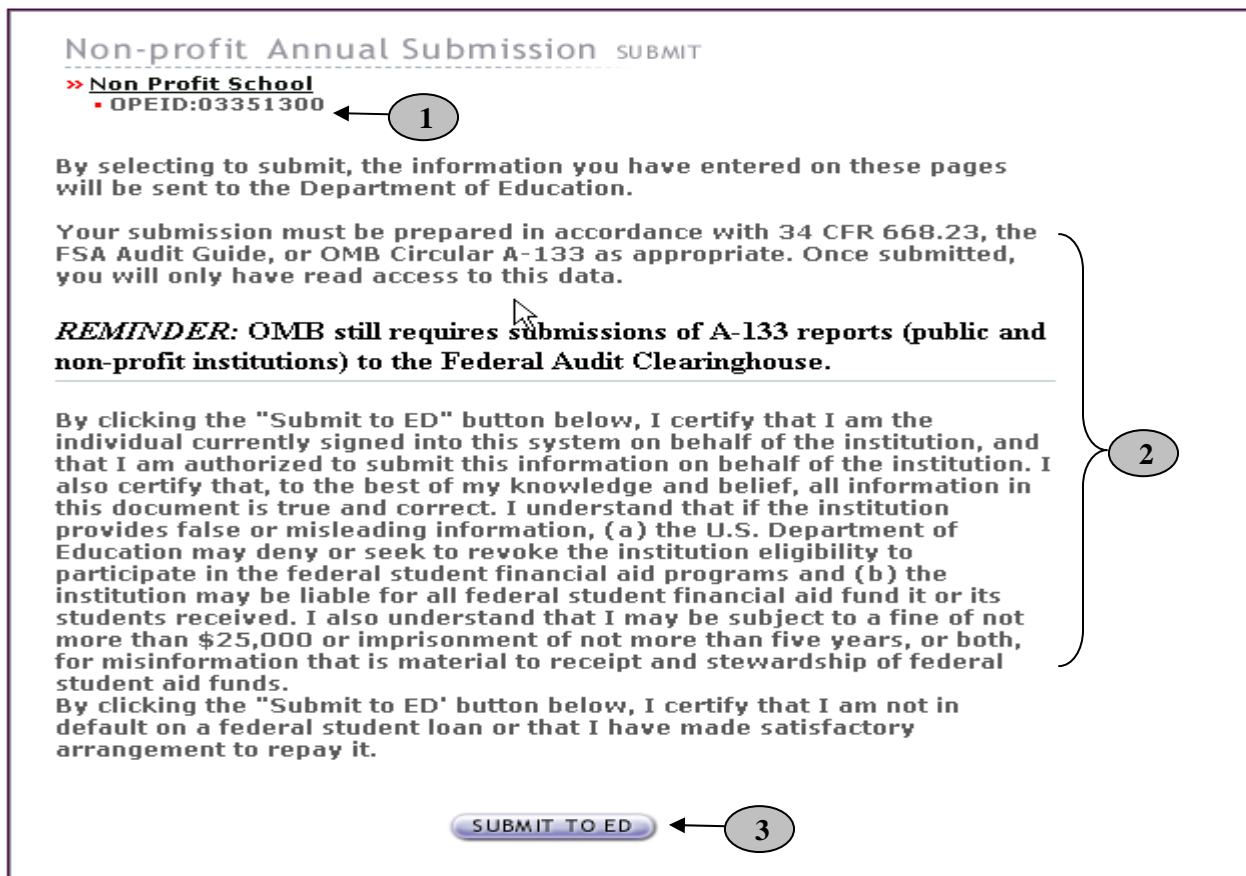
NOTE

As part of your annual submission, you must include an electronic copy of your complete A-133 report. Please note that all files must be in a non editable PDF format and NO personal information such as Social Security Numbers should be contained in attachments. Remember, you can attach additional information not required during this process. If you do attach additional information, please make a note in the “Contact Information/Notes” field on the Completeness Checklist page.

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

Not-for-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----Annual Submission", and then click on the underlined text "Submit". The screen below should appear:



The screenshot shows a web page titled "Non-profit Annual Submission SUBMIT". At the top left, there is a link ">> Non Profit School" with a sub-link "OPEID:03351300" below it. A callout circle with the number "1" points to this link. Below the link, there 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." Below this is a **REMINDER** in bold: "OMB still requires submissions of A-133 reports (public and non-profit institutions) to the Federal Audit Clearinghouse." A callout circle with the number "2" is positioned to the right of this section. At the bottom of the page, there 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. 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.**

NOTE You will have "read" access only once submitted.

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

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

Not-for-profit [Annual Submission-Submit continued:](#)

FSA Annual Submission SUBMIT
 >> **colleged**
 • 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 ← 1

OPEID	Name	Submit
>> 99999987	college13	<input type="checkbox"/>
>> 99999990	college10	<input type="checkbox"/> ← 2
>> 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.**

NOTE

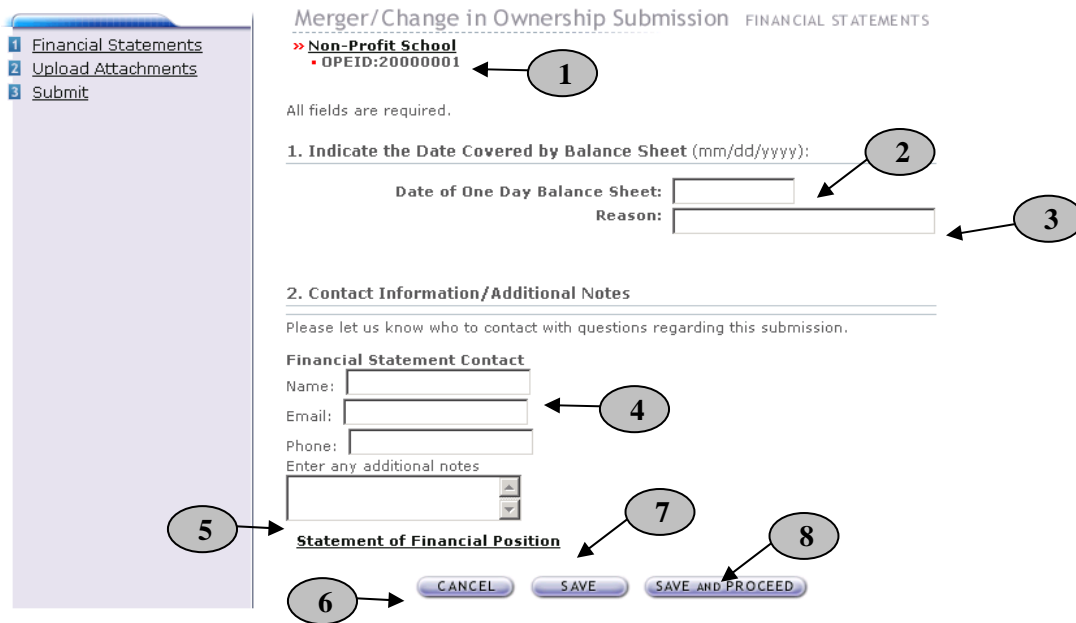
You will have "read" access only once submitted.

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

Merger/Change in Ownership

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:



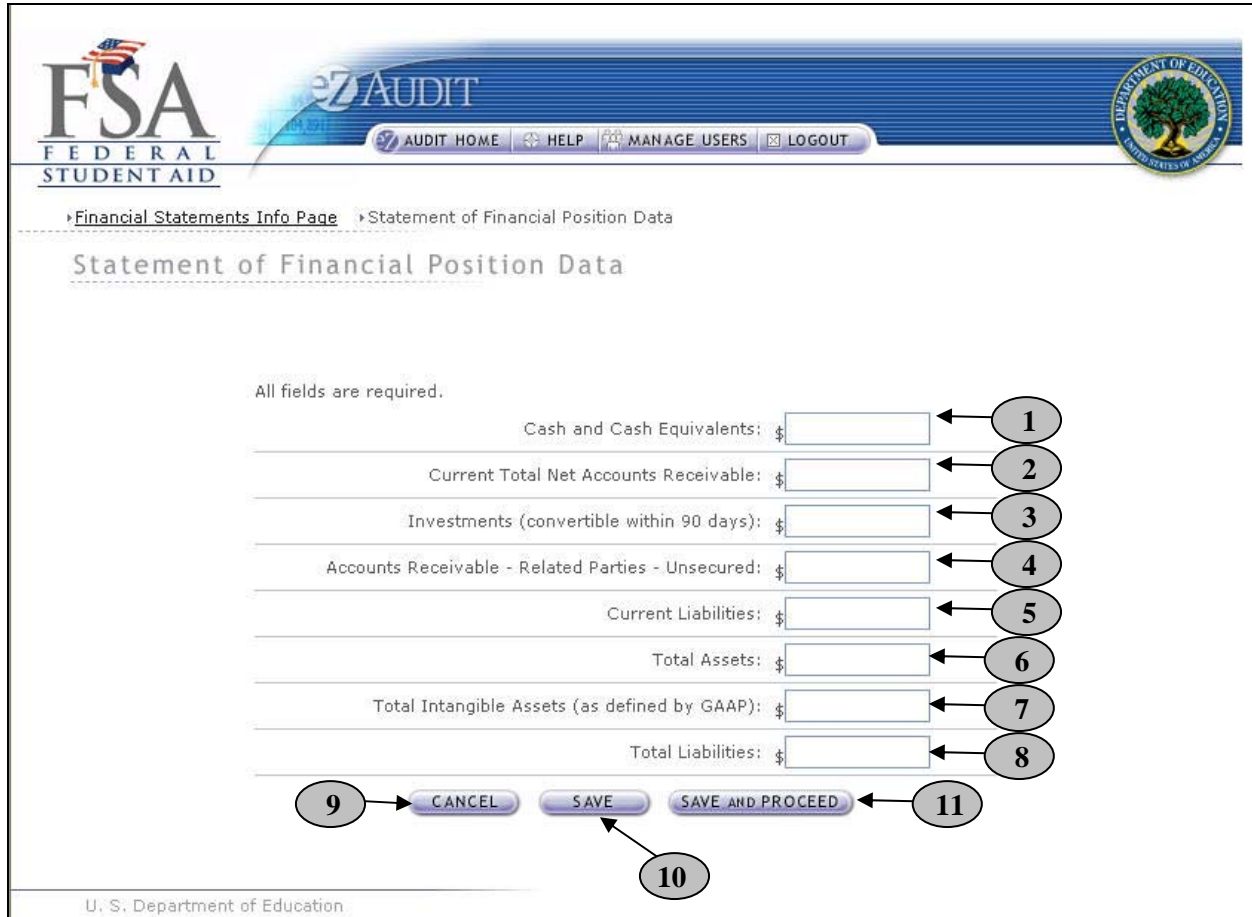
The screenshot shows the 'Merger/Change in Ownership Submission' form. On the left is a navigation menu with 'Financial Statements', 'Upload Attachments', and 'Submit'. The main form area has a breadcrumb trail 'Merger/Change in Ownership Submission FINANCIAL STATEMENTS'. Below this, it says '>> Non-Profit School' and 'OPEID:20000001' with callout 1. A note says 'All fields are required.' Step 1 is 'Indicate the Date Covered by Balance Sheet (mm/dd/yyyy):' with a date field (callout 2) and a 'Reason:' field (callout 3). Step 2 is 'Contact Information/Additional Notes' with a text area and 'Financial Statement Contact' fields for Name, Email, and Phone (callout 4). Below that is a 'Statement of Financial Position' link (callout 5) and a text area for additional notes (callout 7). At the bottom are 'CANCEL', 'SAVE', and 'SAVE AND PROCEED' buttons (callout 6 and 8).

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 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 Not-for-profit Schools



All fields are required.

Cash and Cash Equivalents: \$ ← 1

Current Total Net Accounts Receivable: \$ ← 2

Investments (convertible within 90 days): \$ ← 3

Accounts Receivable - Related Parties - Unsecured: \$ ← 4

Current Liabilities: \$ ← 5

Total Assets: \$ ← 6

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

Total Liabilities: \$ ← 8

9 → CANCEL SAVE SAVE AND PROCEED ← 11

10 → SAVE

U. S. Department of Education

1. **Cash and Cash Equivalents** - Cash balances held to meet payments arising in the ordinary course of operations. Cash & Cash Equivalents consist of, in addition to currency on hand and deposits held by financial institutions that can be added to or withdrawn without limitations, such as demand deposits, Short Term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of change in value.
2. **Current Total Net Accounts Receivable** - Net accounts receivable equals gross accounts receivable less the allowance for doubtful accounts [line items 3 thru 7 minus 8]. This field is automatically calculated by the eZ-Audit system.
3. **Investments (convertible within 90 days)** – Debt and equity securities, real property, land and other long-term investments.
4. **Accounts Receivable – Related Parties – Unsecured** – All amounts due from related parties [affiliates] on account that are not collateralized or subject to a security agreement.
5. **Current Liabilities** – All amounts owed to suppliers or providers of services from normal operations, all amounts owed to students and/or financial partners 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



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

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.

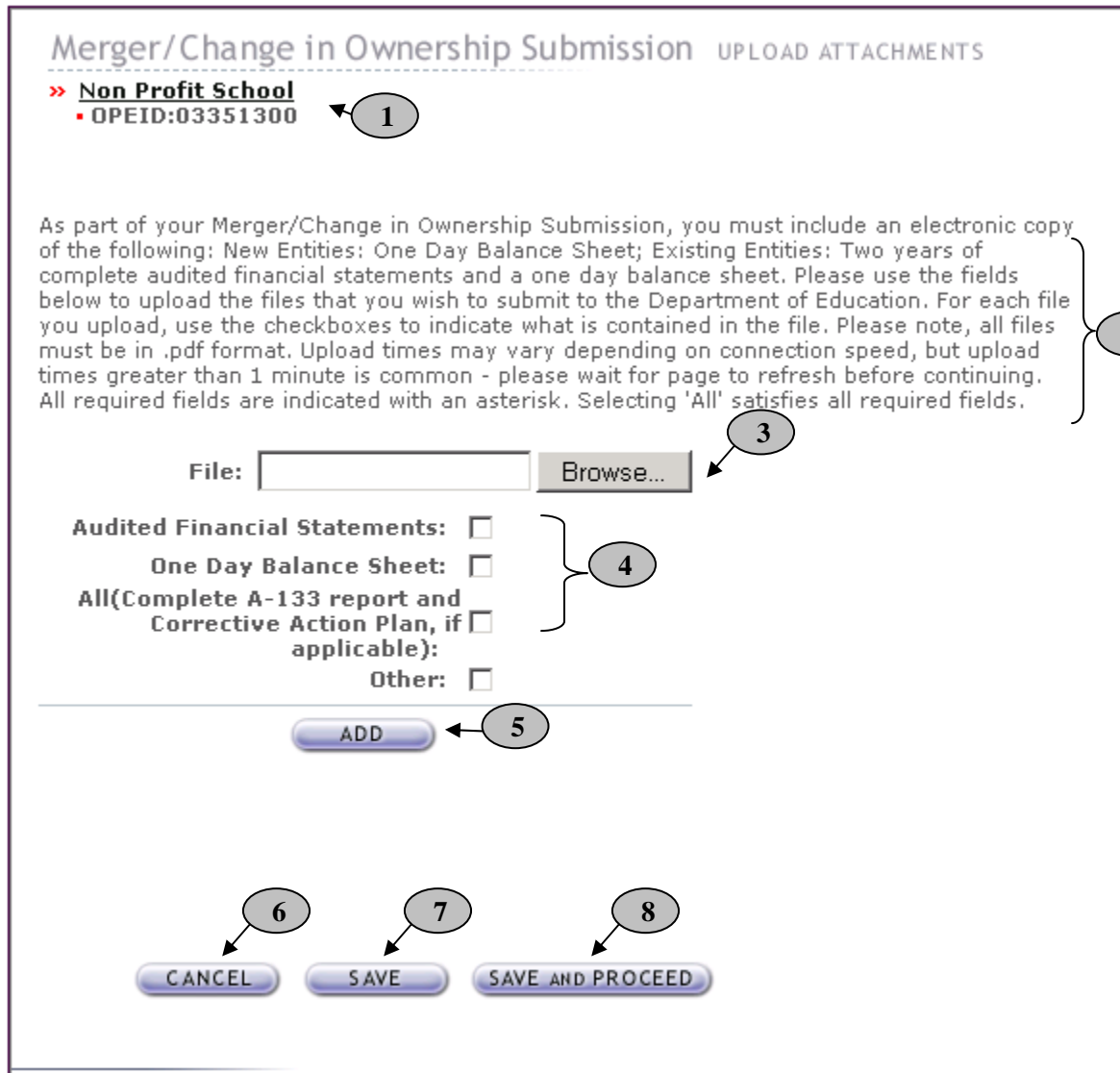
NOTE

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 Not-for-profit Schools

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

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.

File:

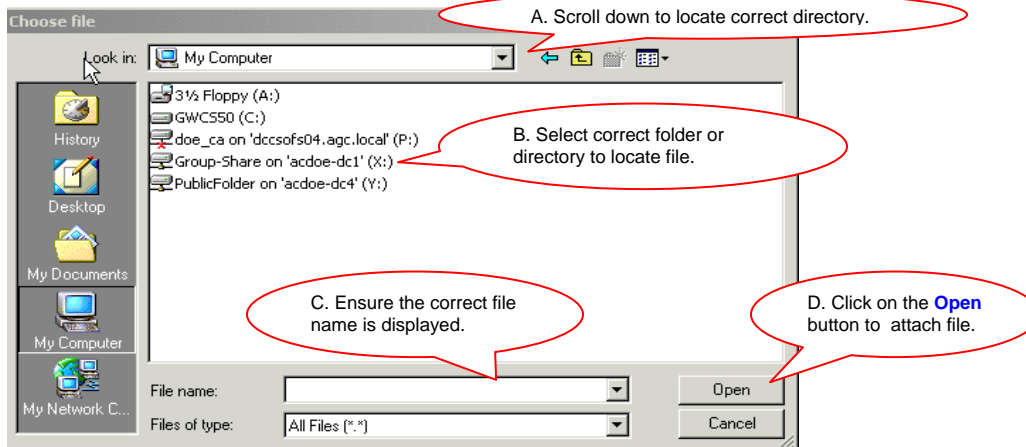
Audited Financial Statements:
 One Day Balance Sheet:
 All(Complete A-133 report and Corrective Action Plan, if applicable):
 Other:

x

1. Confirm the information displayed is correct.
2. Read and follow instructions accordingly.

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

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

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 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.*

NOTE

You will have "read" access only once submitted.



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

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" or "Create Reinstatement Submission", and then the screen in the next page should appear with your institution's name:

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

AUDIT HOME
HELP
MANAGE USERS
LOGOUT

New Institution Submission FINANCIAL STATEMENT INFORMATION

» **Non-Profit School**
 • OPEID:44556600 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: 4

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

Begin Date: 5

End Date: 6

Reason if Less than 1 Year: 7

3. Enter Auditor Information:

Enter Auditors TIN: 8

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

unqualified 9

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 10

11

6. Enter Financial Statement Data

Statement of Financial Position

Statement of Activities

12
 13
 14

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. Enter fiscal year end date (MM/DD/YYYY).
3. Auto Populated to exactly one year from the entered Fiscal Year End 1 (MM/DD/YYYY)
4. Text Indicating to provide responses for most current Fiscal Year End (Fiscal Year End 1)
5. Begin date is the beginning of the audit period.
6. End date is the end of the audit period.
7. Provide a reason if your audit period is less than a year.
8. Enter audit firm's TIN (Tax Identification Number).
9. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 report.
10. Refer to Part II, Question 2 of the Federal Audit Clearinghouse Data Collection Form SF-FAC (3-20-2001).
11. Under this section, please click on each of the types of statements and complete the fields requested. Click on [Statement of Financial Position](#) – (see section on completing the Statement of Financial Position under Annual Submission) or click on [Statement Of Activities](#) - (see section on completing the Statement of Activity under Annual Submission).
12. Click the **CANCEL** button to erase/delete all entries.
13. Click the **SAVE** button to ensure all entries are successfully stored by the system on this page.
14. Click the **SAVE and PROCEED** button to go to the Completeness Checklist. This is the next stage in the submission process.

Statement of Financial Position

See [Statement of Financial Position](#) on the Financial Statements page under **Annual Submissions** for details in completing all data fields.

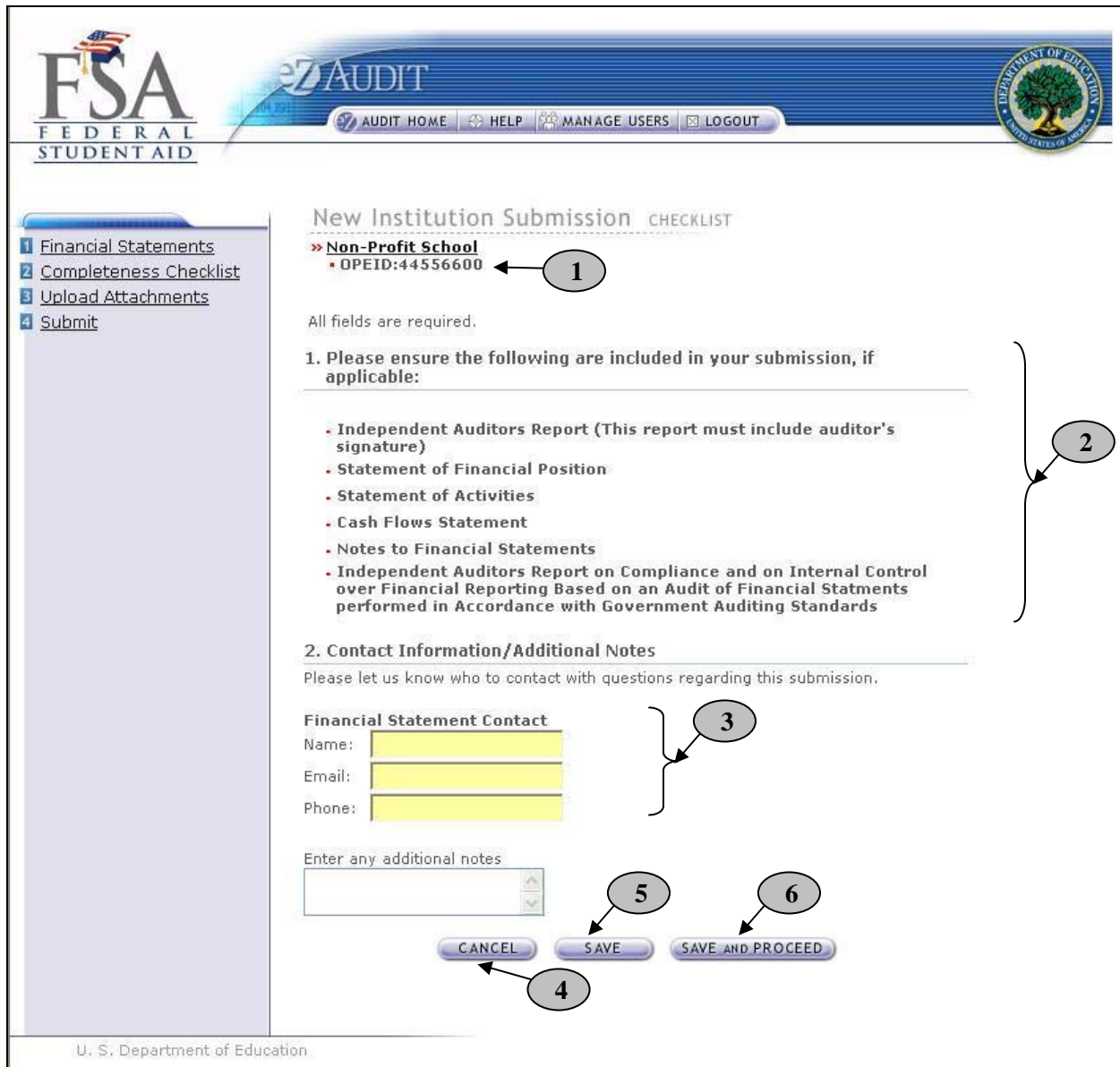
Statement of Activities

See ["Statement Of Activities"](#) on the Financial Statements page under **Annual Submissions** for details in completing all data fields.

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

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:



The screenshot shows the 'New Institution Submission CHECKLIST' 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 is titled 'New Institution Submission CHECKLIST' and includes the following elements:

- A header with 'FSA FEDERAL STUDENT AID' and 'eZ-AUDIT' logos, and navigation links: AUDIT HOME, HELP, MANAGE USERS, LOGOUT.
- A right-side logo for the U.S. Department of Education.
- A section for 'Non-Profit School' with 'OPEID:44556600' and a callout '1' pointing to it.
- A note: 'All fields are required.'
- Section 1: 'Please ensure the following are included in your submission, if applicable:' with a list of required documents:
 - 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
 A callout '2' points to this list.
- Section 2: 'Contact Information/Additional Notes' with the instruction: 'Please let us know who to contact with questions regarding this submission.'
- 'Financial Statement Contact' section with input fields for Name, Email, and Phone, and a callout '3' pointing to them.
- 'Enter any additional notes' section with a text area and a callout '5' pointing to it.
- Buttons: CANCEL (callout '4'), SAVE (callout '5'), and SAVE AND PROCEED (callout '6').

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 A-133 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.

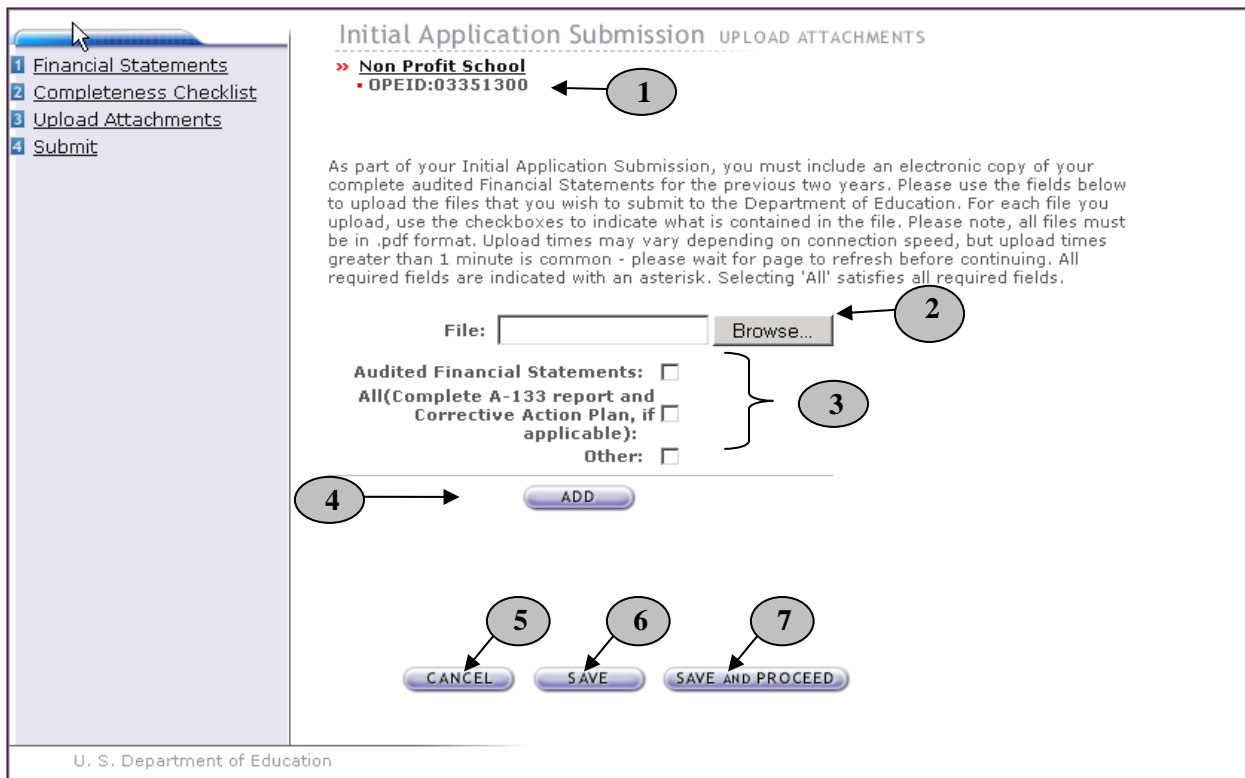
NOTE

Signatures (scanned) are required on 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 OMB Circular A-133. Font altered signatures are not acceptable.

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

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", and then click on the underlined text "Upload Attachments". The screen in the next page should appear:



Initial Application Submission UPLOAD ATTACHMENTS

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

As part of your Initial Application Submission, you must include an electronic copy of your complete audited Financial Statements for the previous two years. 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:
 All(Complete A-133 report and
 Corrective Action Plan, if
 applicable): ← 3
 Other:

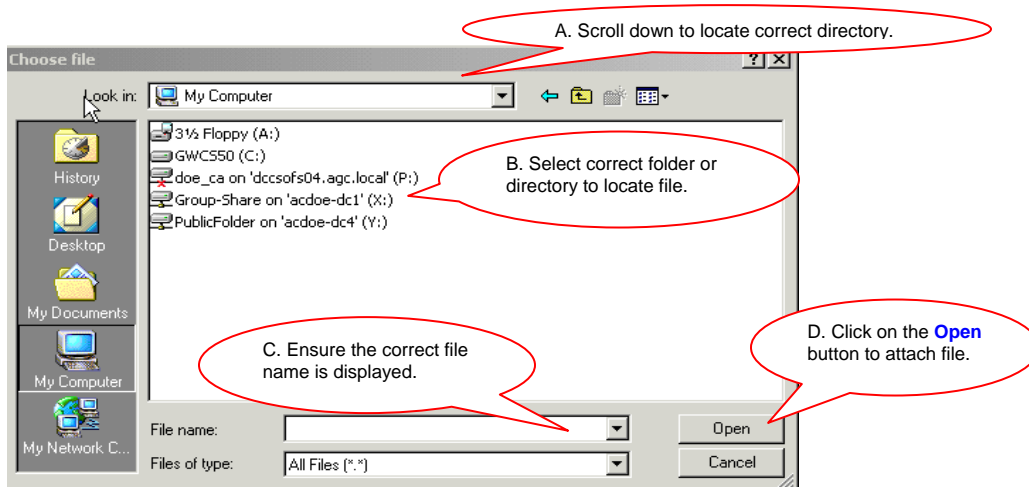
4 →

← 5 ← 6 ← 7

U. S. Department of Education

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 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.

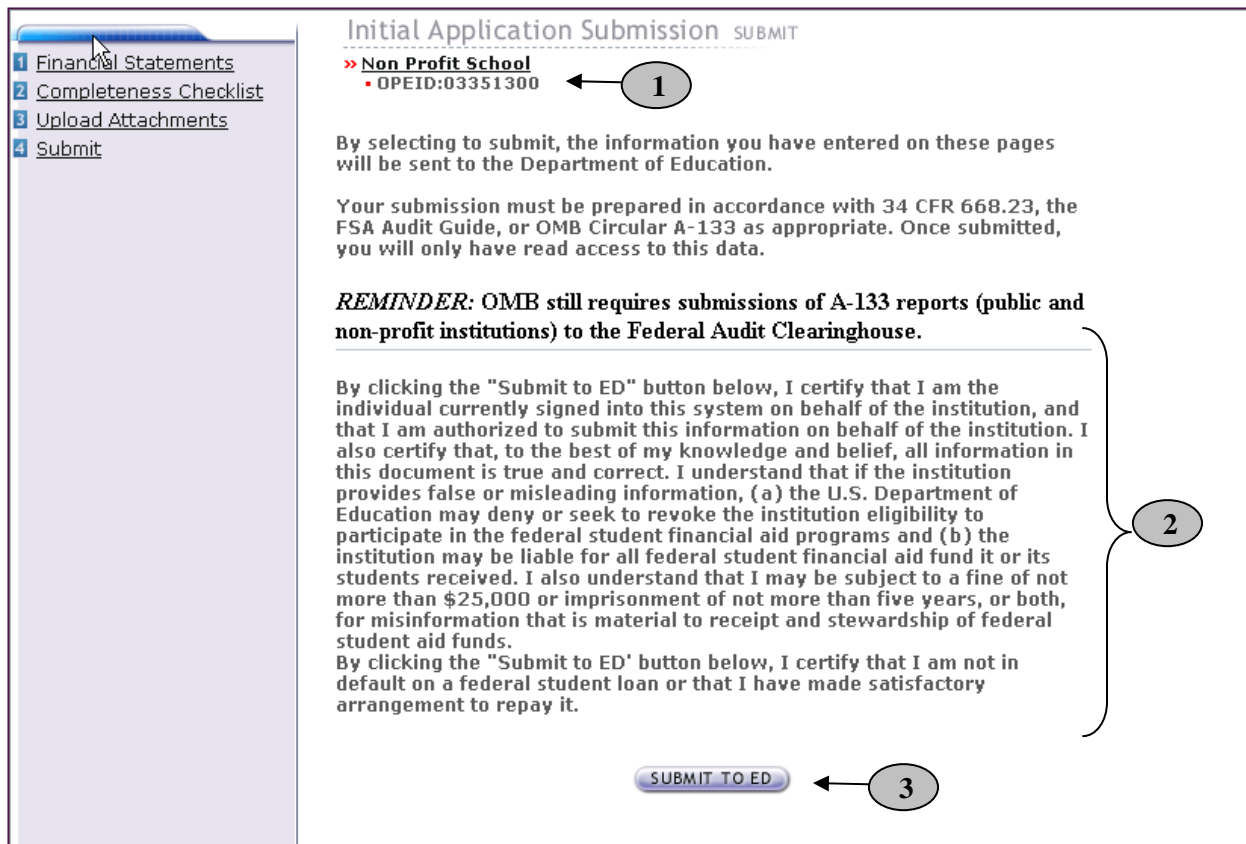
NOTE

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 "Initial/Reinstatement 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 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.**

NOTE

You will have "read" access only once submitted.



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

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

DEPARTMENT OF EDUCATION
UNITED STATES OF AMERICA

Stub Audit Submission COMPLIANCE AUDIT INFORMATION

» **Non-Profit School**
• OPEID:444556600

All fields are required.

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

Begin Date:

End Date:

Reason for Stub Audit:

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 -

CANCEL SAVE 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 A-133 audit. Refer to Section I – Summary of Auditor's Results in the Schedule of Findings and Questioned Costs of the annual A-133 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 A-133 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

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 OMB Circular A-133

2

2. Contact Information/Additional Notes

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

Compliance Audit Contact

Name:

Email:

Phone:

3

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 A-133 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.

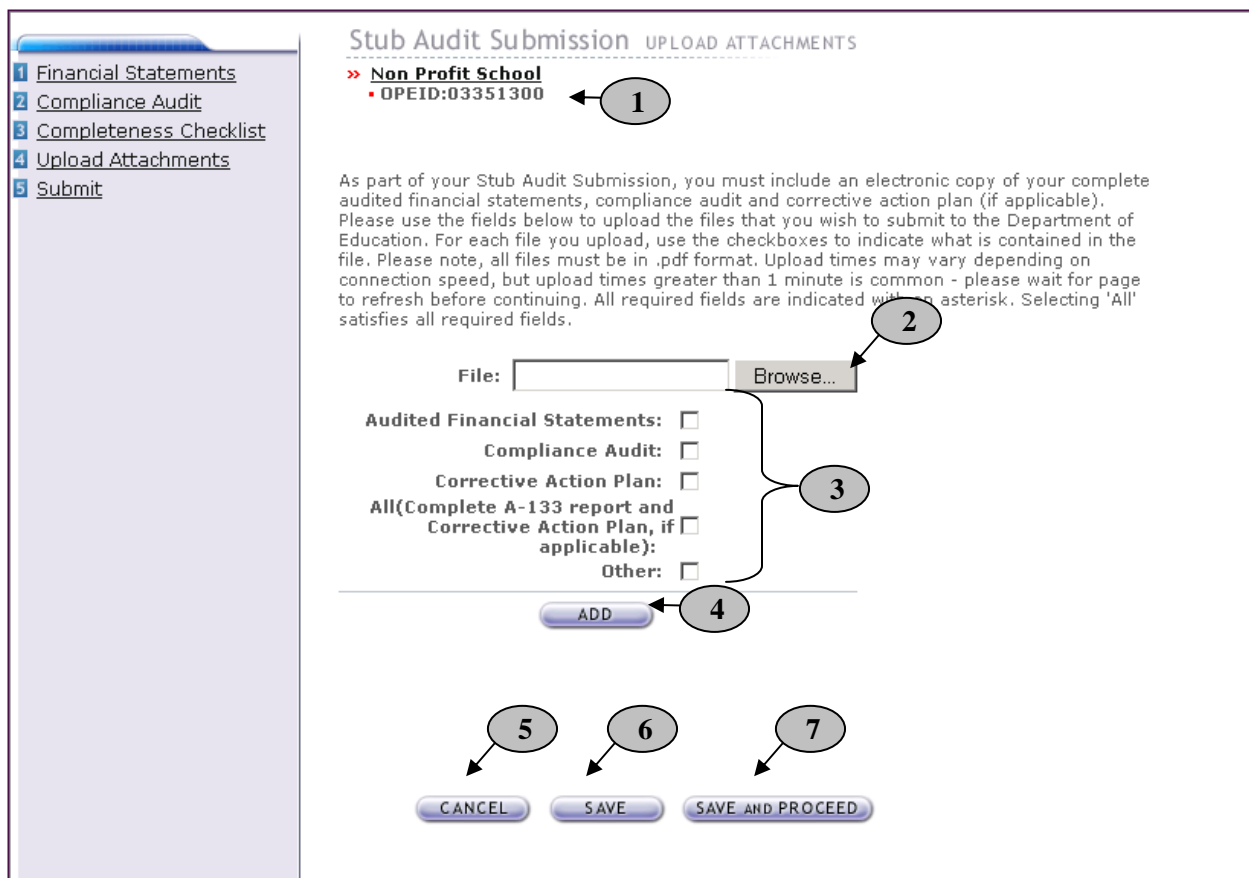
NOTE

Signatures (scanned) are required on 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 OMB Circular A-133. Signatures created using a word processing application are not acceptable.

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

Upload Attachments

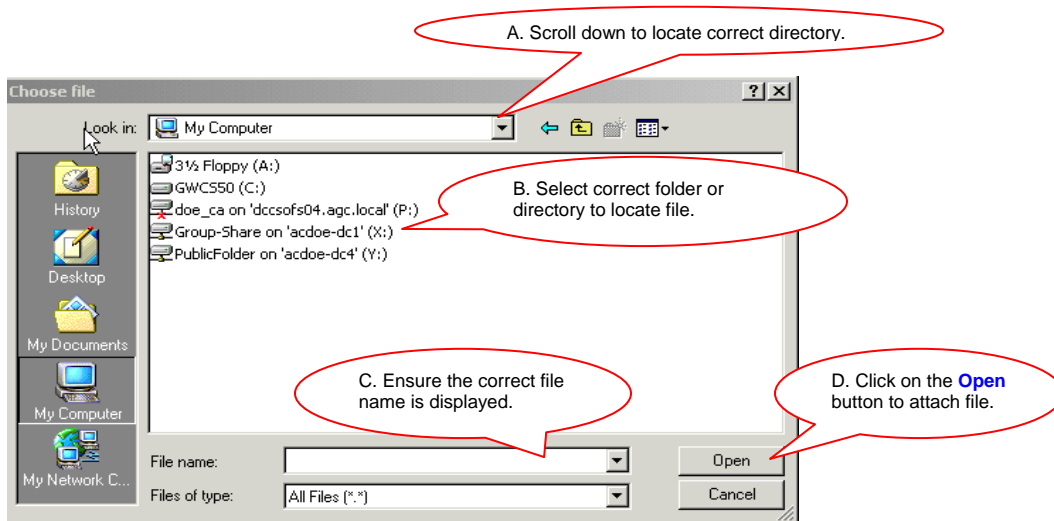
If you successfully entered or saved the information inputted on the Completeness Checklist page by clicking on the **SAVE and PROCEED** button, the screen below should appear. This page can also be reached by repeating the **LOGIN** step. This will take you to your institution's eZ-Audit homepage. On the upper left hand side of the page, you will see a section "Other Submissions". Click on the underlined text "Stub Audit Submission", and then click on the underlined text "Upload Attachments". The screen in the next page should appear:



The screenshot shows the 'Stub Audit Submission UPLOAD ATTACHMENTS' page. On the left is a navigation menu with 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 text block explains that users must include an electronic copy of their complete audited financial statements, compliance audit, and corrective action plan (if applicable). It notes that all files must be in .pdf format and that upload times may vary. Below this is a 'File:' field with a 'Browse...' button. Underneath are four checkboxes: 'Audited Financial Statements:', 'Compliance Audit:', 'Corrective Action Plan:', and 'All(Complete A-133 report and Corrective Action Plan, if applicable):', followed by an 'Other:' checkbox. At the bottom are three buttons: 'CANCEL', 'SAVE', and 'SAVE AND PROCEED'. Numbered callouts 1 through 7 point to specific elements: 1 points to the school name, 2 to the 'Browse...' button, 3 to the checkboxes, 4 to the 'ADD' button, 5 to the 'CANCEL' button, 6 to the 'SAVE' button, and 7 to the 'SAVE AND PROCEED' button.

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.

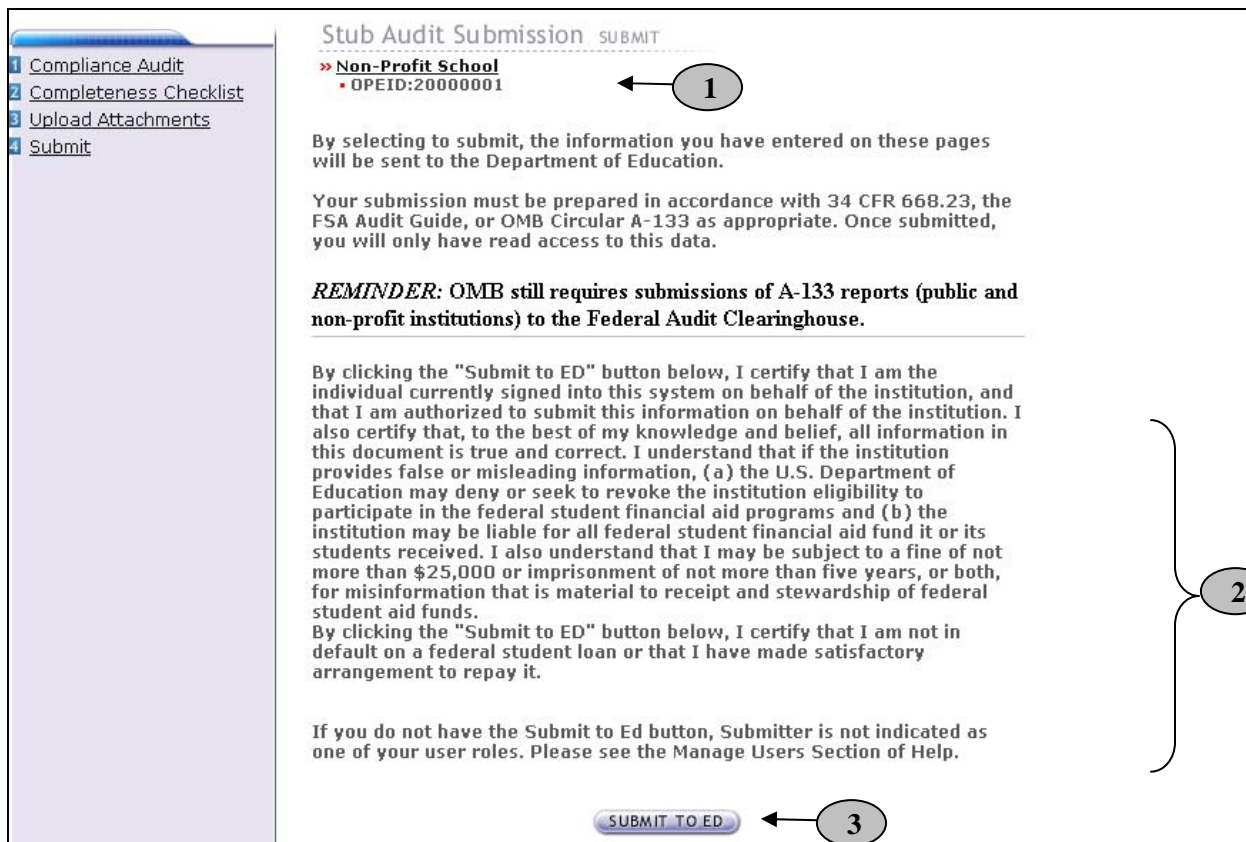
NOTE

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 should be contained in attachments such as Social Security Numbers.

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:



Stub Audit Submission SUBMIT

» **Non-Profit School**
 • OPEID:20000001

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.

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

SUBMIT TO ED

1. 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.

NOTE

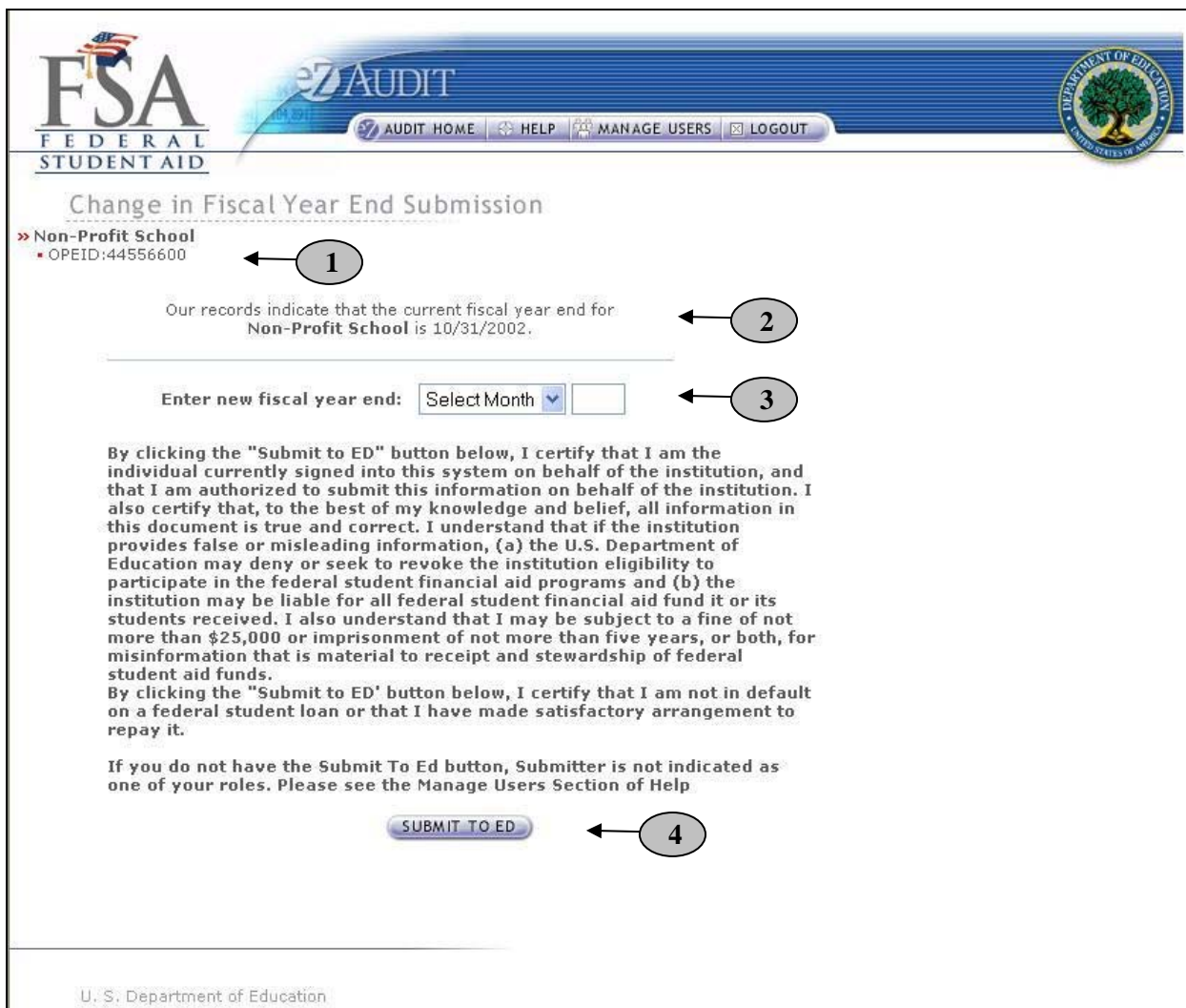
You will have read access only once submitted. Please note that only the financial statements and audit sections for the period audited should be completed and the Stub Audit must be attached.

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

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

DEPARTMENT OF EDUCATION
UNITED STATES OF AMERICA

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

SUBMIT TO ED ← 4

U. S. Department of Education

1. Confirm the information displayed is correct.
2. This represents information on file with ED concerning current fiscal year.
3. Click on the drop down list to change month as desired.



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 have the **"SUBMIT TO ED"** button please verify that "submitter" is selected as a user role. See [Manage Users](#) for details.

NOTE

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:

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

The screenshot shows the 'Create Waiver Exemption Request' page in the eZ-Audit system. At the top left is the FSA Federal Student Aid logo. The navigation bar includes 'AUDIT HOME', 'HELP', 'MANAGE USERS', and 'LOGOUT'. On the right is the Department of Education logo. The main heading is 'Create Waiver Exemption Request'. Below it, a dropdown menu is set to 'Non-Profit School' with 'OPEID:44556600' listed below it. A text block explains that files must be in .pdf format and that 'Submit' will save the information, while 'Cancel' will return to the home page. There is a 'File*' input field with a 'Browse...' button. Below that is an 'ADD' button. A dropdown menu for 'Waiver/Exemption Requested for FYE*' is set to '- Select FYE -'. A large block of text contains a certification statement about the accuracy of the information and potential consequences of providing false information. At the bottom, there are 'CANCEL' and 'SUBMIT TO ED' buttons.

1. Confirm the information displayed is correct.

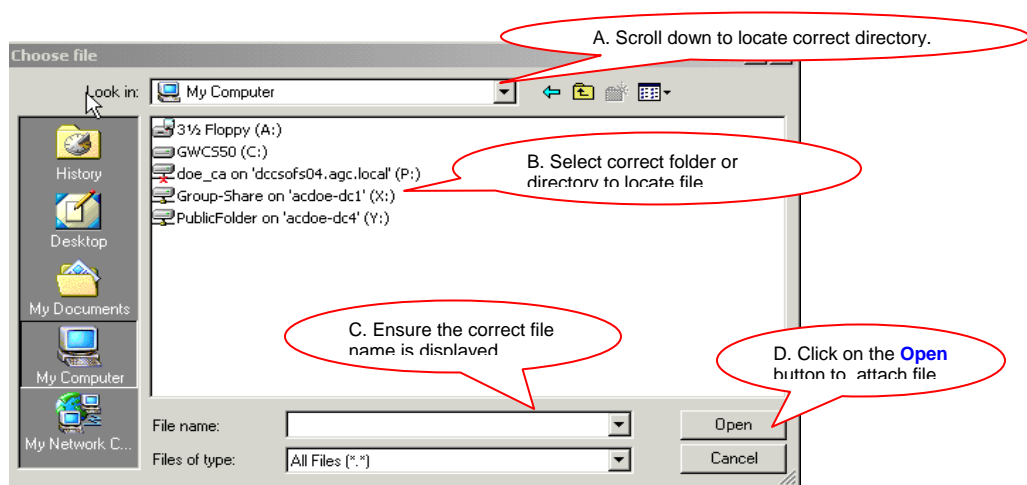
2. Click on the **Browse** button to search for document to be attached. The screen below should appear:

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

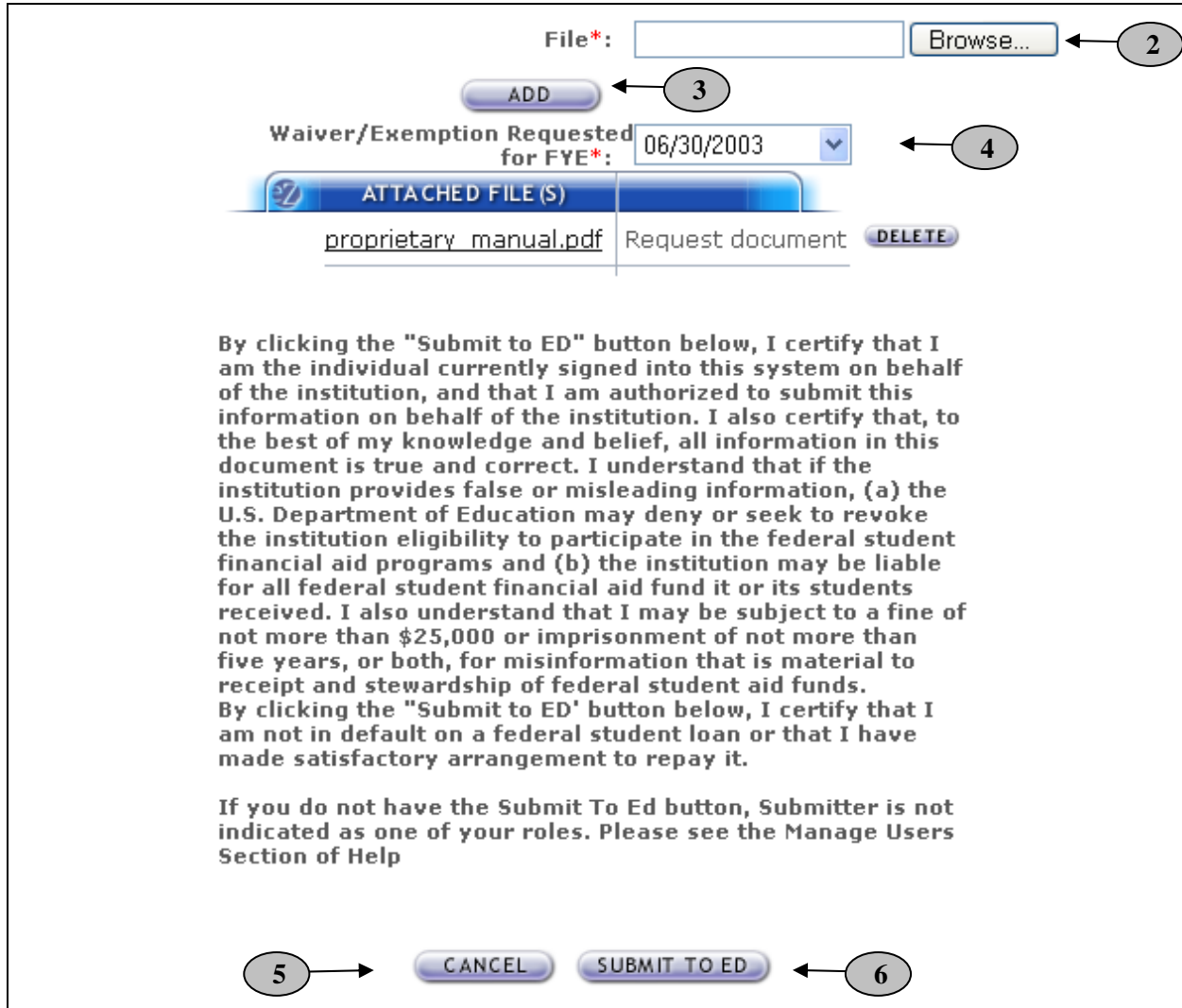
NOTE

If your institution expends less than \$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 A-133 report. (See Waiver and Exemption Request).



- 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)	
proprietary_manual.pdf	Request document <input type="button" value="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

5 → ← 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

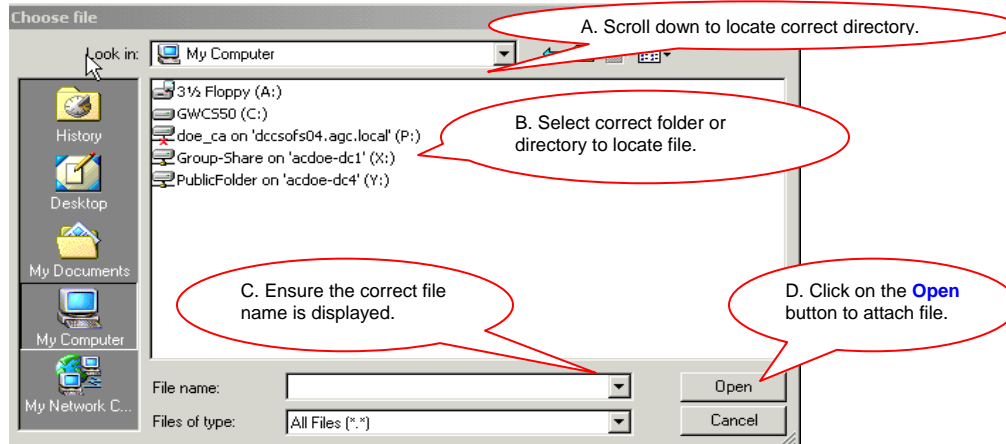
Additional Information

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. At the top left, it says 'FSA FEDERAL STUDENT AID'. Below that, it says 'Additional Information Submission' and 'Non-Profit School' with 'OPEID:44556600'. A callout '1' points to the OPEID. Below this, there is a paragraph of instructions. Then, there is a form with a dropdown menu labeled 'Submission to Associate With*' and a callout '2' pointing to it. Next to it is a 'File*' field with a 'Browse...' button and a callout '3' pointing to it. To the right of the 'Browse...' button is an 'ADD' button with a callout '4' pointing to it.

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:



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.

NOTE

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

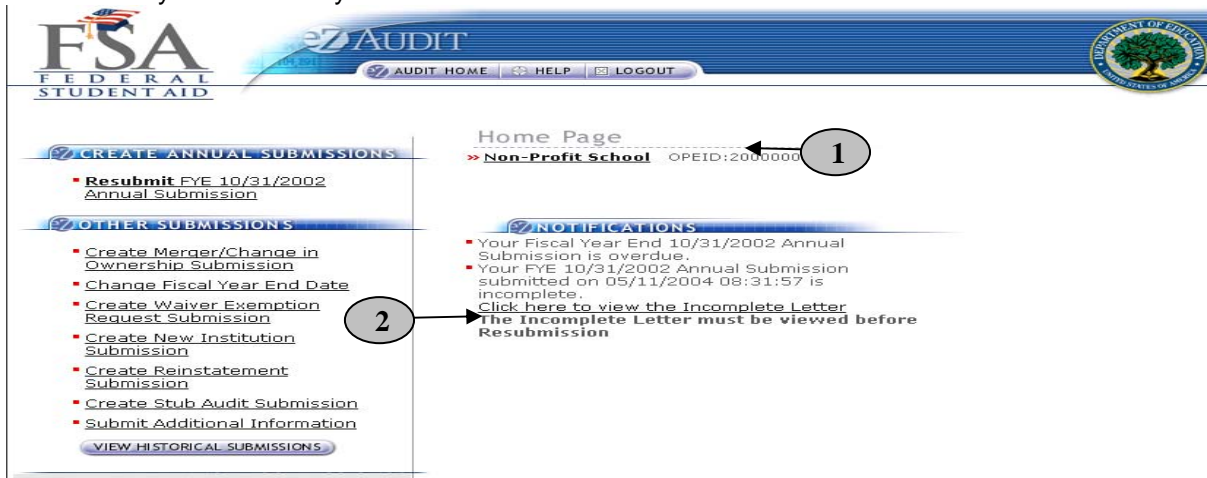
Resubmission

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 15 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.

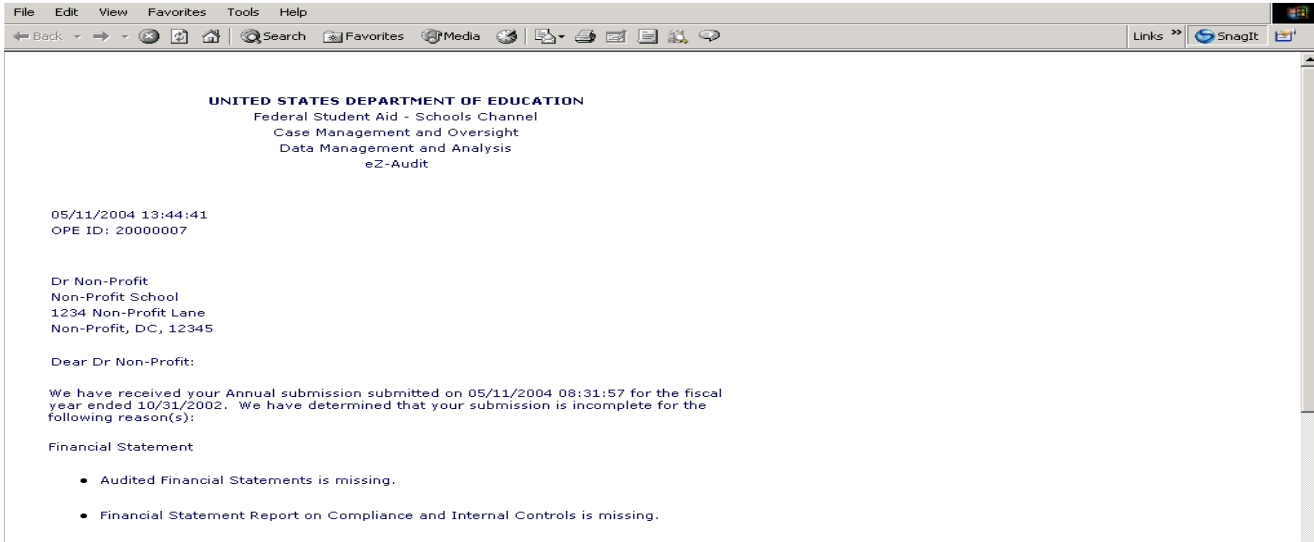
1. Login to eZ-Audit. This will take you to your Institution's Home Page. The screen below should appear. Verify the name on your institution and OPEID.



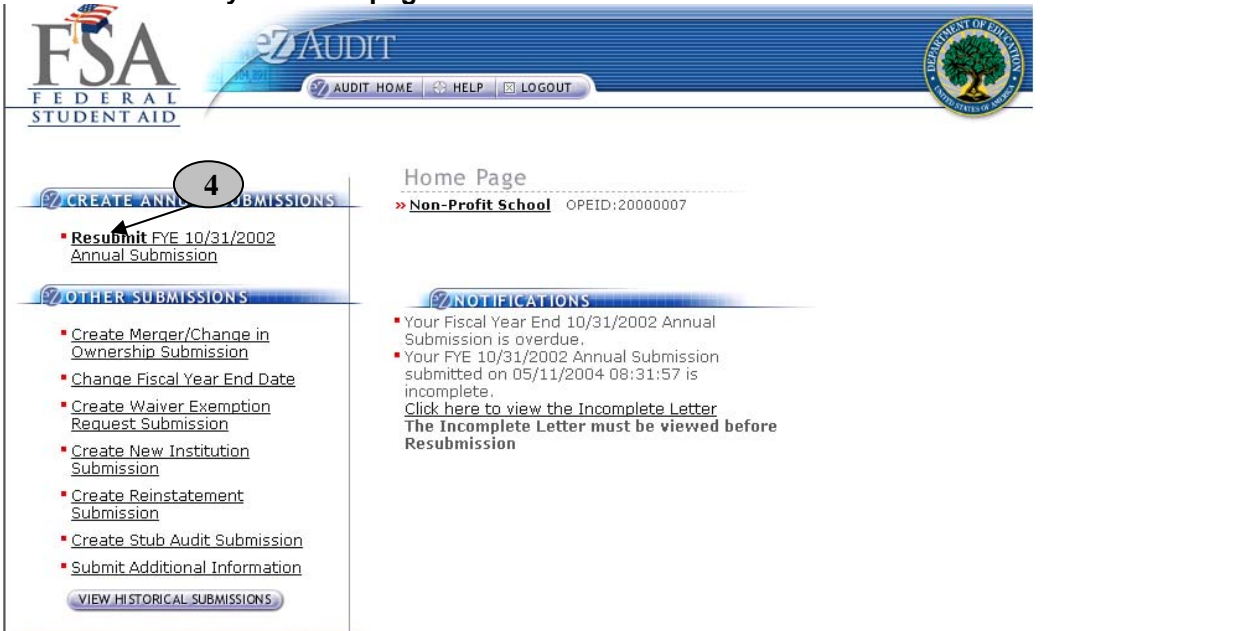
2. Click link to **view Incomplete Letter**. Incomplete letter will provide information regarding the reason(s) your submission was deemed incomplete. **Letter will open in separate window.**



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



3. Return to your home page.

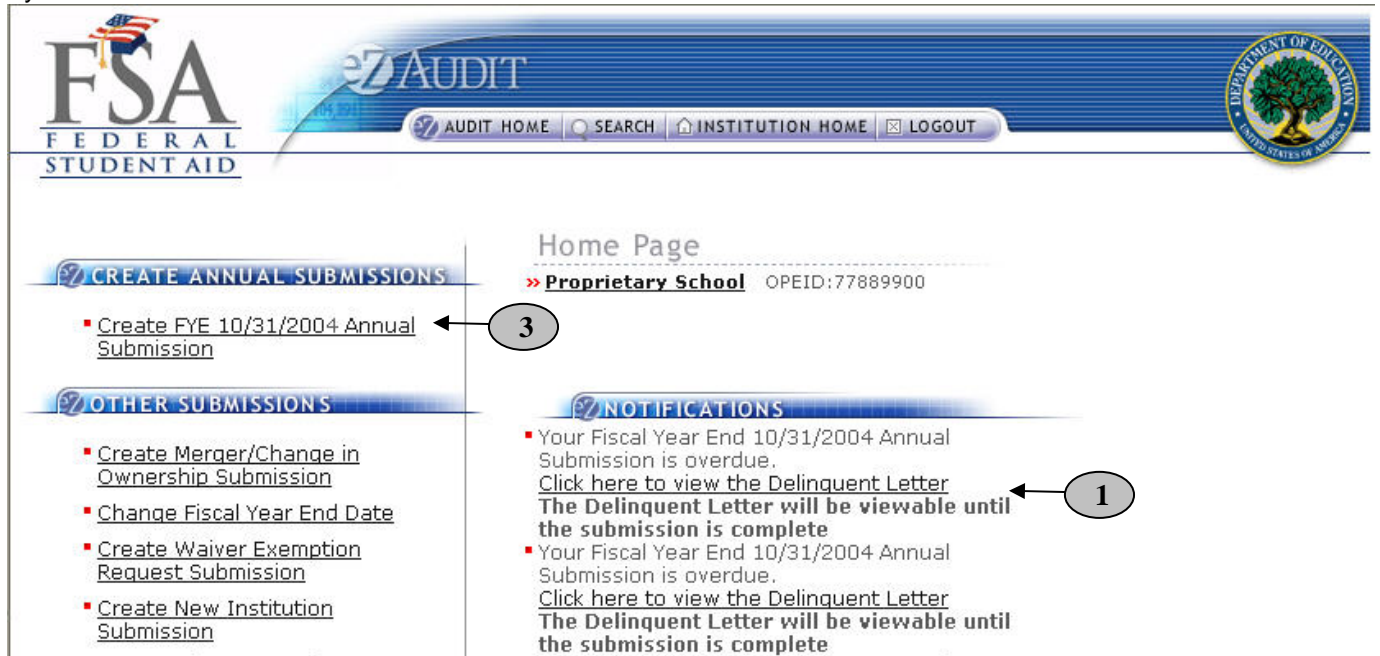


4. Click the **Resubmit** link from left navigation area.
5. Correct submission as directed in Incomplete Letter. Portions of submission deemed complete will be read-only.

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 shows the eZ-Audit web interface. At the top, there are logos for FSA Federal Student Aid, eZ-AUDIT, and the Department of Education. 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 displays the institution name "Proprietary School" and OPEID:77889900. On the left sidebar, there are two main sections: "CREATE ANNUAL SUBMISSIONS" and "OTHER SUBMISSIONS". Under "CREATE ANNUAL SUBMISSIONS", the link "Create FYE 10/31/2004 Annual Submission" is highlighted with a circled "3". Under "OTHER SUBMISSIONS", there are four links: "Create Merger/Change in Ownership Submission", "Change Fiscal Year End Date", "Create Waiver Exemption Request Submission", and "Create New Institution Submission". In the main content area, under the "NOTIFICATIONS" section, there are two messages. The first message 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". A circled "1" points to the link "Click here to view the Delinquent Letter". The second message is identical but for a different submission.

1. Click link to **view Delinquent Letter**. Delinquent letter will provide information regarding which annual submission is over due. 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: 000000070

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

Dear President:

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

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

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

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

Thank you in advance for your cooperation.

Sincerely

Ti Baker
eZ-Audit Operations Manager
Integrated Partner Management Division

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.



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

Appendix

Rules of Behavior

eZ-Audit System Rules of Behavior

Statement of Acceptance of User Responsibility

For Official, Approved Use Only – the eZ-Audit system is funded by the Government to support various programmatic efforts needed to accomplish the Department of Education/FSA mission. As such, these resources are to be used only for official Government business.

Violations – It is critical that all users adhere to accepted user principles regarding appropriate use (see principles below).

Accepted User Principles - Users' access to computing resources indicates a level of trust bestowed upon them by their management and ultimately by the Department of Education/FSA. Users are responsible for their actions and must be aware of and acknowledge their responsibilities.

At a minimum *all users* are responsible for these principles:

- Ensuring that the eZ-Audit system is used only for official Government business.
- Ensuring that the eZ-Audit system is used in compliance with Title IV program participation agreements and other applicable regulatory requirements to ensure program integrity.
- Protecting the information users are processing from access by, or disclosure to, unauthorized personnel.
- Immediately reporting all security incidents and potential threats and vulnerabilities involving computing resources to eZ-Audit staff with a description of the event.
- Protecting authenticators, such as passwords.
- Reporting any compromise or suspected compromise of a password to eZ-Audit staff with a description of the event.
- Accessing only systems, networks, data, control information, and software for which they are authorized.

I certify that I have read and understand the rules as stated above, and that I agree to comply with the government's requirements for the protection of any information covered by the privacy Act.

Signature

Date