

1845-0072 eZ-Audit: Electronic Submission of Financial Statements and Compliance Audits

09/22/2026

60 Day Comment Responses

Comment ID	Comment	Response
ED-2026-SCC-2476-0007	See attached	We have forwarded your comment to the appropriate business unit for further consideration. Additionally, the burden estimate reflects the average of all responses and does not require a breakout of burden estimates by institution type or sector. The Department is not making changes to the burden estimate at this time.
ED-2026-SCC-2476-0006	maintaining this structured digital framework ensures that Federal Student Aid (FSA) can review institutional financial stability and compliance in a timely, transparent manner. this is essential for Dept of Education mandate. eZ-Audit is an efficient, web-based platform, has proven to be an invaluable tool.	The Department appreciates this comment. The Department is actively working to make improvements to the eZ-audit system, data collection, and resources. We will consider this comment for future improvements.
ED-2026-SCC-2476-0005	These comments relate to the 90/10 Revenue Calculation section of the eZ-Audit form. At a high-level, the required inputs in eZ-Audit should be limited to those required in Appendix C to Subpart B of Part 668. Additional data points, such as end of year	We have forwarded your comment to the appropriate business unit for further consideration. The Department is actively working to

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	credit balances by funding category, are not required under the regulations and create additional burden for the institution. Second, the Appendix C format requires that the disbursed and adjusted amounts be disclosed for each fund type. In the eZ-Audit template, the same is required; however, at the bottom of each section, the sum of the adjusted amounts for all fund types is further reduced by separate lines for adjustments (e.g. FSEOG matching funds, order of application, and funds returned to the Department/source). The adjustment lines are duplicative; they should either be required by fund type, or have the adjustments subtracted overall, but they cannot be in both places. The List of Federal Education Assistance for Proprietary Institutions of Higher Education To Include as Federal Revenue published in the Federal Register (originally 12/21/22, updated 3/9/26) does not list Americorps. However, in the eZ-Audit form Sections B and C (Federal funds paid either directly to the institution or the student), Americorps is listed as one of the drop down options for federal funds. This should be removed as it is not considered federal education assistance funds per the Federal Register.	make improvements to the eZ-audit system, data collection, and resources. We will consider this comment for future improvements.
ED-2026-SCC-2476-0004	In the financial ratio screens (primary reserve, equity, and net income ratios), I would like to see lines added that show the calculation of the major components and the	We have forwarded your comment to the appropriate business unit for further consideration.

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	final ratio values. This will allow the institution to confirm that the results in eZ-Audit match what was calculation by the school. For example, the primary reserve ratio begins with inputting the values to calculate Adjusted Equity; however, the calculated Adjusted Equity value is not shown, nor is the final calculated primary reserve ratio.	The Department is actively working to make improvements to the eZ-audit system, data collection, and resources. We will consider this comment for future improvements.
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