

## **Independent Auditor Job Aid Fiscal Health Monitoring System (FHMS) Audit Report Extension Tile**



Requesting an extension of time for submittal of the audit report is a joint process between the auditor and the entity under audit. FHMS provides flexibility by allowing the entity and its auditor to collaborate and decide whether it is the auditor or the entity that will initiate the extension request by entering the data required in the Audit Report Submission Extension Request Form that resides in the Audit Report Extension Tile. However, once the data that is needed for the extension is entered, the entity is required to first “certify” the extension request before the auditor can “confirm” the request.

- If the Auditor initiates the extension by entering the data required for the extension request, then the auditor should follow the steps provided in the Auditor Data Entry and Auditor Data Review job aids provided in both Appendix I and Appendix 2.
- If the Entity Initiates the extension by entering the data required for the extension request and certifying the data, then the auditor should follow the steps provided in the Auditor Data Review job aid located in Appendix 2.

**Click Below to view the job aids described above.**

**Appendix 1 – Auditor Data Entry Job Aid: Auditor Enters Data to Initiate Extension Request**

**Appendix 2 – Auditor Data Review Job Aid: Auditor Reviews Data After Entity Certifies Extension Request**

**Independent Auditor Job Aid  
Fiscal Health Monitoring System (FHMS)  
Audit Report Extension Tile**

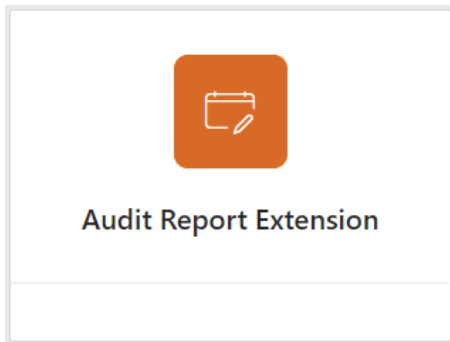


**Appendix 1 –Auditor Data Entry Job Aid**

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Data Entry Job Aid

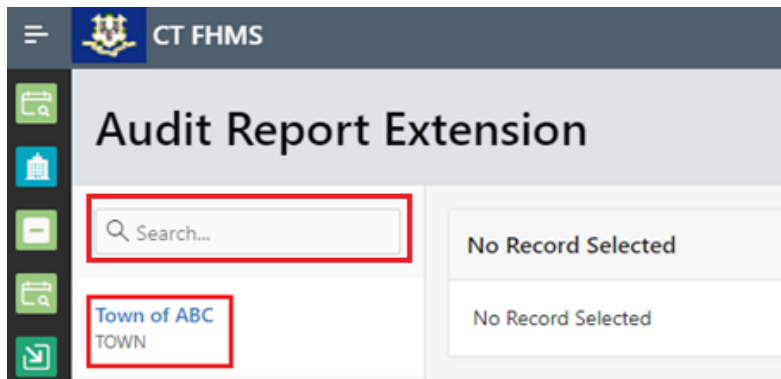


## 1. At the Main Menu – Select Audit Report Extension Tile



Audit Report Extension page displays

## 2. Search for the Entity and select it on the left side



The Create button will display

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Data Entry Job Aid



3. Click **Create** on the top right of the page

The Audit Report Extension Request Form page for the current fiscal year will display

Audit Report Extension Edit ✕

**Audit Report Submission Extension Request Form**

Fiscal Year: **2021**

Entity Name: **Town of ABC**

Entity Type: **TOWN**

Fiscal Period of Audit: *From:* **July 01, 2020** *To:* **June 30, 2021**

Extension #: **1**

Extension Requested Until: **January 31, 2022**

For Filing (Check all that Apply):

**Financial Statements**

**State Single Audit**

Cancel Save and Continue

“Financial Statements” and “State Single Audit” are automatically checked, so if one of them does not apply to your entity, then you need to uncheck it.

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Data Entry Job Aid



4. Click **Save and Continue** on the bottom right of the page

The screenshot shows the "Audit Report Extension Information" page in the CT FHMS system. The page has a dark header with the CT FHMS logo and the user email "TEST@TOWNOFABC.GOV". A left sidebar contains various navigation icons. The main content area is titled "Audit Report Extension" and includes an "Edit" button. Below the title is a form with the following fields:

Fiscal Year:	2021
Entity Name:	Town of ABC
Entity Type:	TOWN
Status:	In Progress
Extension #:	1
Fiscal Period of Audit From:	July 01, 2020 To: June 30, 2021
Financial Statements:	Yes
State Single Audit:	Yes
Extension Requested Until:	January 31, 2022

Below the form is a "Work Schedule" section with an "Add Item / Issue" button. The work schedule area currently displays "no data found". A yellow note at the bottom of the form reads: "Note: To certify, complete the work schedule." Below the note is an "Entity Certification" section.

The Audit Report Extension Information page will display

At least one work schedule item needs to be added to the Extension request in order for the entity under audit to certify the request.

\*Note: At any time, you may click the **Save** button on the bottom right corner of the form to save your data. We recommend saving often.

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Data Entry Job Aid



5. Click **Add Item / Issue** to enter a work schedule item

The Add Item/Issue page will display

A screenshot of a web form titled "Add Item / Issue". The form contains the following fields and controls: "Fiscal Year" with the value "2021"; "Entity Type" with the value "TOWN"; "Entity Name" with the value "Town of ABC"; "Status" with radio buttons for "Not Started", "In Progress" (selected), and "Completed"; "Planned Completion Date" with a text input field containing "MM/DD/YYYY" and a calendar icon; "Item / Issue" and "Name of Person Responsible" with text input fields; a large "Information or Action Needed" text area; and a bottom bar with "Cancel", "+", and "Save" buttons.

Enter information for one work schedule item.

*\*Note:* You cannot save and move on unless the Planned Completion Date is entered and is within 6 months of your entity's statutory due date.

6. Click **+** if you would like to add another work schedule or **Save** if you have entered all of your work schedule items


Repeat this step until all work schedule items have been entered. You can always add more if need be from the Audit Report Extension Information page (see step 5).


# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Data Entry Job Aid



## Editing work schedule details already entered:

7. At the Audit Report Extension page, click  next to the work schedule, item number you want to edit

The Add Item/Issue page will display. You can make changes and click save when you are done. You can also click the  button at the bottom left of the page if you would like to delete the whole work schedule item.



Click  to return to the Audit Report Extension Information page.

8. Click  on the top right of the page

Once you save the information, then the Entity will be able to go in and review it. Once they certify the information, you will get an email letting you know that you are able to go back in and confirm the data to send it to OPM.

End of Process

## To return to the Audit Report Extension Edit page – Click Year

Audit Report Extension								 Reset
Year	Status	Extension #	Entity Certification	Auditor Confirmation	OPM Approval	Fiscal Year End Date	Extension Requested Until	
	In Progress	1	Yes	No	No	June 30, 2021	January 31, 2022	

Town of ABC TOWN

1 - 1

The Audit Report Extension Edit page will display

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Data Entry Job Aid



## To submit another Extension Request:

In order to submit other Extension Requests, repeat steps 1-10 for each request. Each extension for a specific fiscal year will be presented in list form on the status page as seen below

**Audit Report Extension** Reset


Search...

Town of ABC  
TOWN

Year	Status	Extension #	Entity Certification	Auditor Confirmation	OPM Approval	Fiscal Year End Date	Extension Requested Until
2021	In Progress	2	Yes	No	No	June 30, 2021	February 28, 2022
2021	Approved	1	Yes	Yes	Yes	June 30, 2021	January 31, 2022

1 - 2

## To get back to the main screen:

Click  at the top left corner of the page

The Main Menu will display



**Independent Auditor Job Aid  
Fiscal Health Monitoring System (FHMS)  
Audit Report Extension Tile**

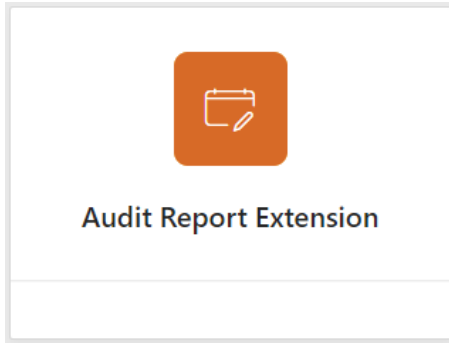


**Appendix 2 – Auditor Data Review Job Aid**

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Review Job Aid

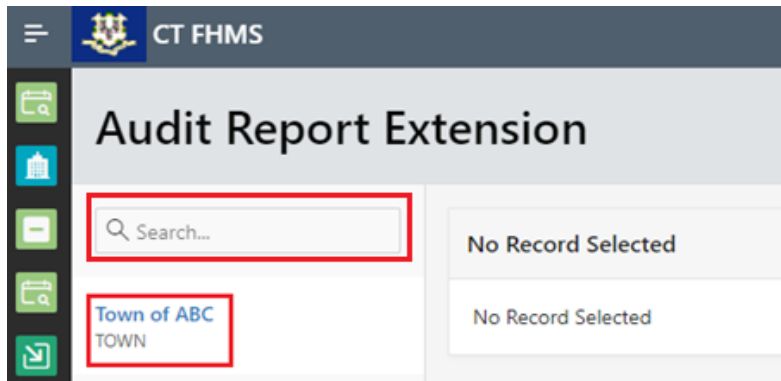


## 1. At the Main Menu – Select Audit Report Extension Tile



Audit Report Extension page displays

## 2. Search for the Entity and select it on the left side



# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Review Job Aid



3. Click on the year for the information you want to look at

Audit Report Extension <span style="float: right;">Reset</span>							
Year	Status	Extension #	Entity Certification	Auditor Confirmation	OPM Approval	Fiscal Year End Date	Extension Requested Until
2021	In Progress	1	Yes	No	No	June 30, 2021	January 31, 2022

1 - 1

The Audit Report Extension Information page will display

CT FHMS
TEST@TOWNOFABC.GOV

Audit Report Extension \ Audit Report Extension Information
Edit

### Audit Report Extension

Fiscal Year:	2021
Entity Name:	Town of ABC
Entity Type:	TOWN
Status:	In Progress
Extension #:	1
Fiscal Period of Audit From:	July 01, 2020 To: June 30, 2021
Financial Statements:	Yes
State Single Audit:	Yes
Extension Requested Until:	January 31, 2022

**Work Schedule** Add Item / Issue

no data found

**Note:** To certify, complete the work schedule.

**Entity Certification**

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Review Job Aid



## 4. Review the information that was entered by the Entity

### If the Information is Accurate:

## 5. Auditor Confirmation:

Click the checkbox- *"I Confirm that the information that has been entered into this form is accurate to the best of my knowledge"*

**Note:** The Re-Open Entity Certification button will require the entity to review any changes recommended. The entity will be required to recertify the submission.

*Auditor Confirmation*

*I Confirm that the information that has been entered into this form is accurate to the best of my knowledge.*

**Re-Open Entity for Certification**

A message will display – *Would you like to submit for approval? Click OK to continue or Cancel to return to the page*

A confirmation dialog box with a close button (X) in the top right corner. The text inside reads: "Would you like to submit for approval? Click OK to continue or Cancel to return to the page". At the bottom, there are two buttons: "Cancel" and "OK".

Would you like to submit for approval? Click  
OK to continue or Cancel to return to the page

Cancel OK

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Review Job Aid



6. Click **OK**

The page will show you the status of your submission

### Audit Report Extension Reset

port

Year	Status	Extension #	Entity Certification	Auditor Confirmation	OPM Approval	Fiscal Year End Date	Extension Requested Until	
Town of ABC TOWN	2021	In Progress	1	Yes	Yes	No	June 30, 2021	January 31, 2022

1 - 1

## If changes need to be made:

7. Click the **Re-Open Entity for Certification** button on the bottom right corner of the page to send the form back to the Entity so they can make the necessary changes:

**Note:** The Re-Open Entity Certification button will require the entity to review any changes recommended. The entity will be required to recertify the submission.

*Auditor Confirmation*

I Confirm that the information that has been entered into this form is accurate to the best of my knowledge.


**Re-Open Entity for Certification**

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Review Job Aid



## 8. Re-Open Entity Certification:

A screenshot of a software dialog box titled "Re-Open Entity Certification". It contains three fields: "Fiscal Year" with the value "2021", "Entity Type" with the value "TOWN", and "Entity Name" with the value "Town of ABC". Below these fields is a large, empty text area labeled "Comments", which is highlighted with a red rectangular border. At the bottom left is a "Cancel" button, and at the bottom right is a "Re-Open" button, also highlighted with a red rectangular border.

Make any necessary comments to the Entity in the box provided, and click  .

From there, the entity will make changes and then re-certify the data which will give you the ability to look over the data again.

End of Process

## To return to the Audit Report Extension Edit page – Click Year

A screenshot of a web application interface showing a table titled "Audit Report Extension". The table has a search bar on the left and a "Reset" button on the right. The table contains one row of data for the year 2021. The "Year" cell is highlighted with a red border. The table columns are: Year, Status, Extension #, Entity Certification, Auditor Confirmation, OPM Approval, Fiscal Year End Date, and Extension Requested Until.

Year	Status	Extension #	Entity Certification	Auditor Confirmation	OPM Approval	Fiscal Year End Date	Extension Requested Until
2021	In Progress	1	Yes	No	No	June 30, 2021	January 31, 2022

The Audit Report Extension Edit page will display

# Fiscal Health Monitoring System Audit Report Extension Tile Auditor Review Job Aid



## **To submit another Extension Request:**

In order to submit other Extension Requests, repeat steps 1-10 for each request. Each extension for a specific fiscal year will be presented in list form on the status page as seen below

**Audit Report Extension** Reset


Search...

Town of ABC  
TOWN

Year	Status	Extension #	Entity Certification	Auditor Confirmation	OPM Approval	Fiscal Year End Date	Extension Requested Until
2021	In Progress	2	Yes	No	No	June 30, 2021	February 28, 2022
2021	Approved	1	Yes	Yes	Yes	June 30, 2021	January 31, 2022

1 - 2

## **To get back to the main screen:**

Click  at the top left corner of the page

The Main Menu will display