

**Electronic Audit Reporting System (EARS)
Job Aid**



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REGISTERING AN AUDIT FIRM

The firm should identify an individual from the firm who will register the firm in the system and who shall be responsible for distributing the firm password to other members of the firm as needed.

- **From the EARS home screen, Click “Firm Registration”**
- **Verify your current CPA Firm Status, Click “Next”**
- **Select your audit firm from the drop down list**
(If the audit firm is not in the drop down menu, then email OPM.MFSFORMS@CT.GOV with the name of your Audit Firm and the Firm FEIN).
- **Enter FEIN Number, Click “Next”**
- In 10-15 minutes you should get a firm password emailed to you. The Firm password cannot be changed, it is computer generated

REGISTERING AN AUDITOR

- **From the EARS home screen, Click “Auditor Registration”**
- **Select your Firm from the drop down menu**
(If the audit firm is not in the drop down menu, then email OPM.MFSFORMS@CT.GOV with the name of your Audit Firm and the Firm FEIN).
- **Enter the Firm password**
(This comes from the email sent to the person who registered the audit firm)
- **Click “Next”**
- **Fill out the form with your user information** (pick your individual password etc...)
- **Click “Submit”**

Each member of the firm who wishes to upload reports must go through the auditor registration process

Password Recovery

If you lose your user password there is a built in “I lost my password” module in the system you can use to retrieve it. If you lose your firm password, contact us at OPM.MFSFORMS@CT.GOV.

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LOGGING ON TO THE WEBSITE

1. At the Main Menu – Select “Logon”

Office of Policy and Management - Electronic Audit Reporting System (EARS)
Home

Public Reports

Audit Reports	Search for audit reports on EARS
Management Letters	Search for management letters on EARS
Corrective Action Plans	Search for corrective action plans on EARS

Reporting Instructions

You must be part of an audit firm in order to upload reports conducted by the firm. Before Uploading a Report you must do the following:

1. Create a CPA Firm Account
2. Register as a user

If a firm account and password has been obtained and you have already registered as a user, you can proceed directly by clicking on the Logon option below to upload your firm's reports and manage your firm's information.

Auditor Options

Firm Registration	Registration form for audit firms to receive a firm password
Auditor Registration	Auditor registration form
Logon	Logon to EARS

Audit Reporting Login page displays

2. Enter log in information (Email Address and Password) – Select “Logon”

Audit Reporting Login

Email Address*

Password*

Logon

[Forgot your password?](#)

The User Home page displays

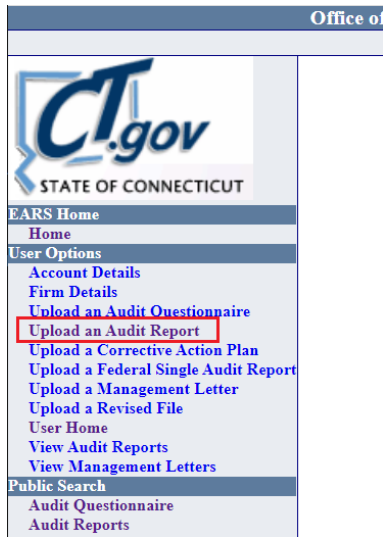
**Note:* If you forgot your password, you can click on “Forgot your password”. You will need the firm password for this.

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UPLOADING AN AUDIT REPORT

1. Click on “Upload an Audit Report” on the left side of the page



The Auditor Report Package Component Checklist page will display

Audit Report Package Component Checklist			
<p>Below represents the typical components of the audit report package filed with OPM on its Electronic Audit Report System to comply with OPM’s audit submission guidelines. The Checklist should be used by independent auditors to ensure that the audit report package being uploaded contains all applicable components to comply with the State Single Audit Act and/or the Municipal Auditing Act. Please evaluate to determine that all applicable components are included in the uploaded report package. For instance, a corrective action plan may not have been included because there were no audit findings identified, or audit findings were identified but the corrective action plan was not completed by the auditee in time to be included in the audit report package (in such cases the corrective action plan should be uploaded to EARS by the independent auditor as soon as it is available).</p>			
	Check all boxes to identify what is included in this Upload.	Included	
1.	Financial Statement Audit Report	<input type="radio"/> Included <input type="radio"/> N/A	
2.	State Single Audit Report	<input type="radio"/> Included <input type="radio"/> N/A	
3.***	Federal Single Audit Report (optional, not required) ***Upload under the Federal Single Audit Report Submission Tab in EARS once the report is issued	<input type="radio"/> Included <input type="radio"/> Not Included – To be uploaded Upon Issuance <input type="radio"/> N/A	
			Page #
4.*	Management Letter (entering starting page # if included)	<input type="checkbox"/>	<input style="width: 50px; height: 20px;" type="text"/>
5.*	Corrective Action Plan (entering starting page # if included)	<input type="checkbox"/>	<input style="width: 50px; height: 20px;" type="text"/>
<p>*Required to be filed on EARS if Management Letter Issued **Required to be filed on EARS if Audit Findings identified</p>			
<input type="button" value="Next"/>			

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2. Complete the form and click the "Next" Button

A screenshot of a web form. On the left, there is a sidebar with "Management Letters" and "Findings" visible. The main content area shows a form field with a red asterisk and the text "Corrective Action Plan (entering starting page # if included) [checkbox]". Below this, there are two lines of text: "*Required to be filed on EARS if Management Letter Issued" and "**Required to be filed on EARS if Audit Findings identified". At the bottom of the form, a "Next" button is highlighted with a red rectangular box.

The Upload an Audit page displays

3. Complete the form, choose the PDF File, check the certification button and click "Submit"

A screenshot of the "Upload an Audit Report" form. The form has a blue header with the title "Upload an Audit Report" and a sub-header "Audit Reports". Below the header, there is a paragraph of instructions: "You are only allowed to upload one PDF file in regards to the financial statement audit report and state single audit report. Separate files for each are not allowed. Please ensure that the PDF file you are uploading consists of each report unless a financial statement report or state single audit report is not applicable." This is followed by another paragraph: "The audit report and related documents should be assembled as one document and submitted electronically as one document. The order for which the PDF file should be assembled is as follows:" and a list of document types: "Financial Audit Report", "Single Audit Reports", "Management Letter", "Corrective Action Plan", and "Other documents if necessary". Another paragraph explains the submission process for management letters and corrective action plans. The form contains several fields: "Fiscal Year" (a dropdown menu with "Please Select A Year..."), "Type of Entity" (a dropdown menu with "Select Type"), "Entity" (a dropdown menu with "Add Entity" and "Select Entity"), "Report PDF" (a "Choose File" button with "No file chosen" text), and "Certification" (a checkbox with the text "I hereby certify that the report and all information entered is correct"). A "Submit" button is located at the bottom right of the form and is highlighted with a red rectangular box.

**Note:* If the entity's name is not in the "Entity" drop down, click the "Add Entity" button

Report Added Successfully will display after the report is submitted

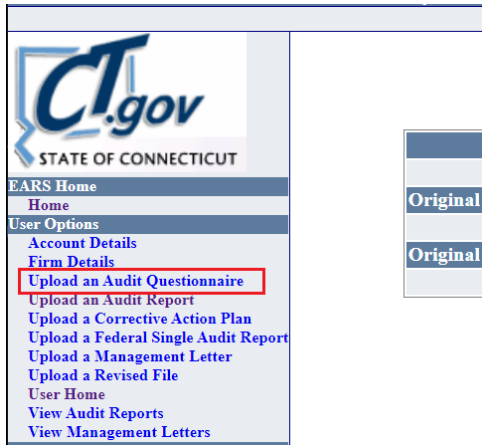
A screenshot showing a "Submit" button and a green message box that says "Report Added Successfully". The message box is highlighted with a red rectangular border.

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UPLOADING AN AUDIT QUESTIONNAIRE

1. Click on "Upload an Audit Questionnaire" on the left side of the page



The Upload an Audit Questionnaire page displays

2. Complete the form, choose the PDF File, and click "Submit"

Audit Questionnaire	
The Audit Questionnaire option is to be used when a questionnaire has not been uploaded with the initial report package. Enter the information below to upload the Audit Questionnaire	
Fiscal Year	Type of Entity
Please Select A Year... ▾	Select Type ▾
Entity	
Select Entity ▾	
Audit Questionnaire as a PDF	
Choose File	No file chosen
<input type="button" value="Submit"/>	

Audit Questionnaire Added Successfully will display after the report is submitted

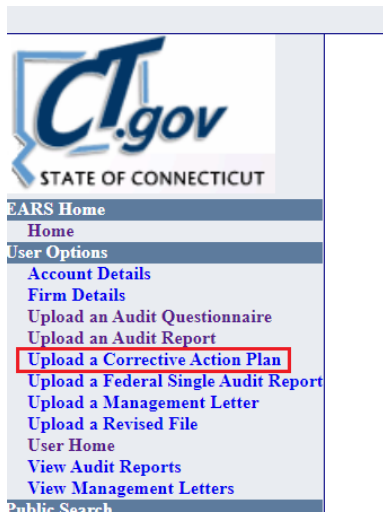


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UPLOADING A CORRECTIVE ACTION PLAN

1. Click on "Upload a Corrective Action Plan" on the left side of the page



The Upload A Corrective Action Plan page displays

2. Complete the form, choose the PDF File, and click "Submit"

Corrective Action Plan	
The Corrective Action Plan Upload option is to be used when the corrective action plan resulting from the audit has not been issued by the auditee and is not available as part of the audit report package uploaded at an earlier date under the "Upload an Audit Report" option in EARS. Enter the information below to upload the corrective action plan.	
Fiscal Year	Type of Entity
Please Select A Year... ▾	Select Type ▾
Entity	
Select Entity ▾	
Corrective Action Plan as a PDF	
Choose File No file chosen	
<input type="button" value="Submit"/>	

Corrective Action Plan Added Successfully will display after the report is submitted

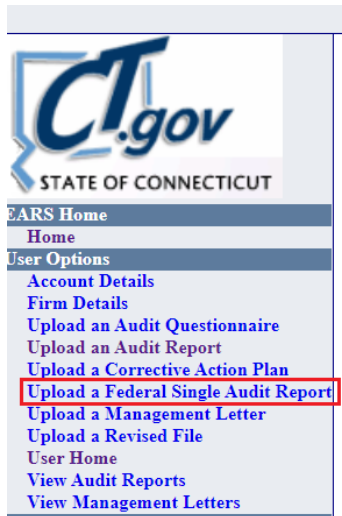
Corrective Action Plan Added Successfully

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UPLOADING A FEDERAL SINGLE AUDIT REPORT

1. Click on "Upload a Federal Single Audit Report" on the left side of the page



The Upload a Federal Single Audit Report page displays

2. Complete the form, choose the PDF File, and click "Submit"

Federal Single Audit Report	
The Federal Single Audit Report option is to be used when a Federal Single Audit Report has not been uploaded with the initial report package. Enter the information below to upload the Federal Single Audit Report	
Fiscal Year	Type of Entity
Please Select A Year... ▾	Select Type ▾
Entity	
Select Entity ▾	
Federal Single Audit Report as a PDF	
Choose File	No file chosen
<input type="button" value="Submit"/>	

Federal Single Audit Report Added Successfully will display after the report is submitted

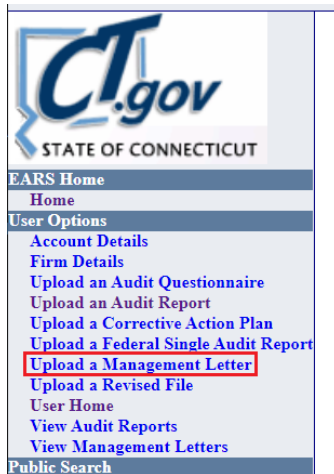
Federal Single Audit Report Added Successfully

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UPLOADING A MANAGEMENT LETTER

1. Click on "Upload a Management Letter" on the left side of the page



The Upload a Management Letter page displays

2. Complete the form, choose the PDF File, and click "Submit"

Management Letter	
The Management Letter Upload option is to be used when the management letter resulting from the audit has not been issued and is not available as part of the audit report package uploaded at an earlier date under the "Upload an Audit Report" option in EARS. Enter the information below to upload the management letter.	
Fiscal Year	Type of Entity
Please Select A Year... ▾	Select Type ▾
Entity	
Select Entity ▾	
Management Letter as a PDF	
Choose File	No file chosen
<input type="button" value="Submit"/>	

Management Letter Added Successfully will display after the report is submitted

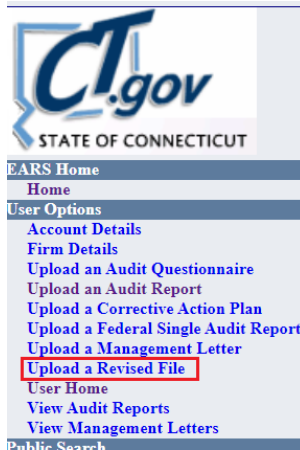
Management Letter Added Successfully

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UPLOADING A REVISED FILE

1. Click on "Upload a Revised File" on the left side of the page



The Upload a Revised File page displays

2. Complete the form, enter the reason for the revised upload, choose the PDF File, and click "Submit"

A screenshot of the "Report To Be Revised" form. The form has a title bar "Report To Be Revised" and a description: "Select a File type, then choose the entity and fiscal year to upload a revision." Below this, there are three sections: "File Type" with a dropdown menu "Select File Type"; "Entity" and "Fiscal Year" with dropdown menus "Select Entity" and "Please Select A Year..."; and "Reason for Revision - Only viewable by OPM Staff" with a large text area. Below the text area is a statement: "I hereby certify that the report and all information entered is correct". At the bottom, there is a "Revised File" section with a "Choose File" button (showing "No file chosen") and a "Submit" button (highlighted with a red box).

Your revision has been received will display after the report is submitted

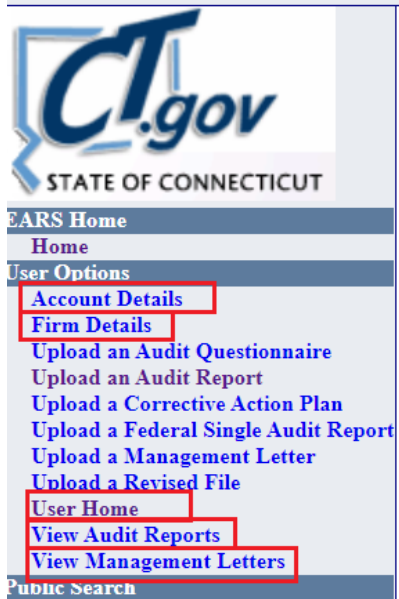
Your revision has been received.

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OTHER FUNCTIONS IN EARS

Your revision has been received will display after the report is submitted



Account Details:

Your Contact Information

User Contact Information	
Update your contact information or change your password here.	
First Name	Last Name
<input type="text"/>	<input type="text"/>
Email	
<input type="text"/>	
Phone Number	Fax Number
<input type="text"/>	<input type="text"/>
<input type="button" value="Change Pass"/>	<input type="button" value="UpdateInformation"/>

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Firm Details:

Your Audit Firm's Registration Information

Update your audit firms contact information here.

First Name	Last Name
<input type="text"/>	<input type="text"/>
Title/Position	
<input type="text"/>	
Email Address	
<input type="text"/>	
Phone	Fax
<input type="text"/>	<input type="text"/>
Firm Password	
<input type="text"/>	
<input type="button" value="Update"/>	

User Home:

Brings you back to your home page

View Audit Reports & View Management Letters:

View reports you have uploaded

Filter		
Entity	Fiscal Year	Only Active Versions
Select Entity ▼	Please Select A Year... ▼	<input type="checkbox"/>
<input type="button" value="Search"/>		<input type="button" value="Clear"/>