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 <u>Auditor initiates the extension by entering the data</u> 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 <u>Entity Initiates the extension by entering the data</u> 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.

<u>Click Below to view the job aids described above</u>.

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
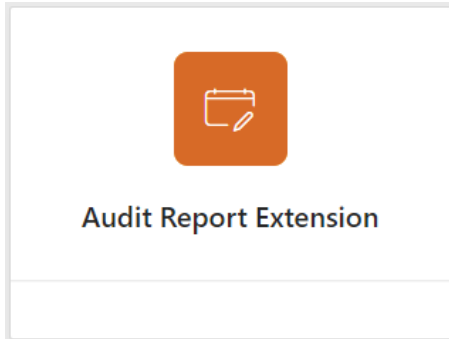**Fiscal Health Monitoring System (FHMS)**
Audit Report Extension Tile
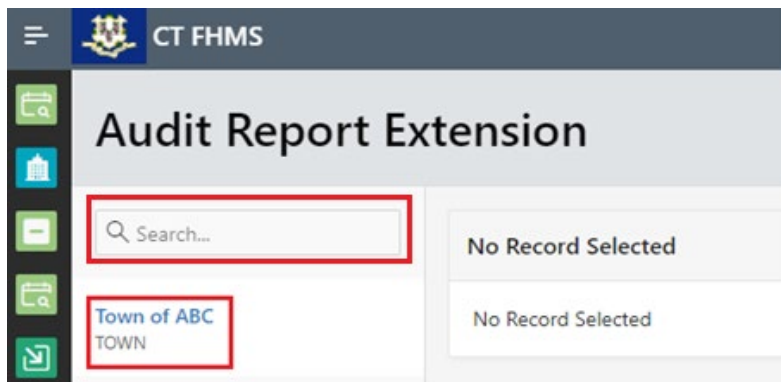
Appendix 1 –Auditor Data Entry Job Aid

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

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

The Audit Report Extension Request Form page 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.

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

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.

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

The Add Item/Issue page will display

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).

Editing work schedule details already entered:

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 [Delete] button at the bottom left of the page if you would like to delete the whole work schedule item.

Click [Save] to return to the Audit Report Extension Information page.

Saving the Request Form – Next Steps:

7. **Click** [Save] **on the bottom right of the page**

Once you save the information, you should inform the entity that you have initiated the extension request by having entered the required data. The entity should now access the audit report extension tile in FHMS to review and certify the extension request. Once the extension request has been certified by the entity, you will receive an email letting you know of the certification. You can now go back to the audit report extension tile and confirm the extension to send to OPM for approval. Follow the steps in Appendix 2 for confirming the extension request.

End of Process

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

Audit Report Extension

⮐ Reset

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	No	No	June 30, 2021	January 31, 2022
							1 - 1

The Audit Report Extension Edit/Status page will display

To submit another Extension Request:

In order to submit other Extension Requests, repeat steps 1-7 for each request. Each extension for a specific fiscal year will be presented in list form on the status page as seem below

Audit Report Extension

⮐ Reset

Year	Status	Extension #	Entity Certification	Auditor Confirmation	OPM Approval	Fiscal Year End Date	Extension Requested Until
Town of ABC TOWN							
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 [CT FHMS] at the top left corner of the page
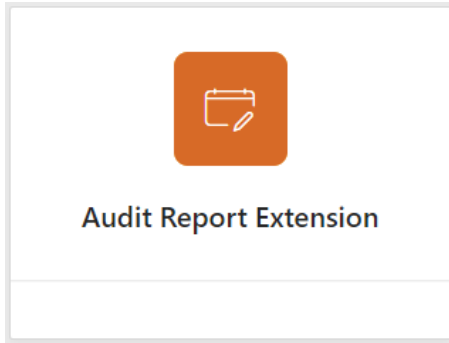
The Main Menu will display

Appendix 2 – Auditor Data Review Job Aid

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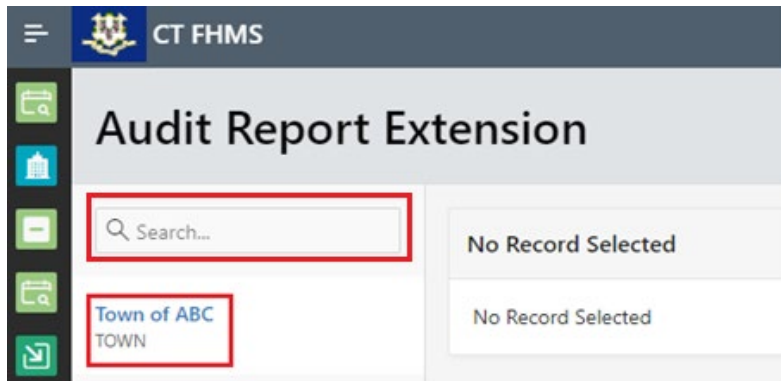**Audit Report Extension Tile**

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**

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

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

Search: port
Town of ABC — TOWN
1 - 1
Reset

The Audit Report Extension Information page will display

Audit Report Extension \ Audit Report Extension Information

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

Edit

Work Schedule   Add Item / Issue

4. **Review the information that was entered and certified 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"*

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

6. **Click** OK

The page will show you the status of your submission

Audit Report Extension

	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

Re-Open Entity for Certification

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

8. **Re-Open Entity Certification:**

Make any necessary comments to the Entity in the box provided, and click [Re-Open] .

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/Status page – Click Year

The Audit Report Extension Edit/Status page will display

To submit another Extension Request:

In order to submit other Extension Requests, repeat steps 1-8 for each request. Each extension for a specific fiscal year will be presented in list form on the status page as seem below

	Year	Status	Extension #	Entity Certification	Auditor Confirmation	OPM Approval	Fiscal Year End Date	Extension Requested Until
Town of ABC TOWN	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   CT FHMS   at the top left corner of the page

The Main Menu will display