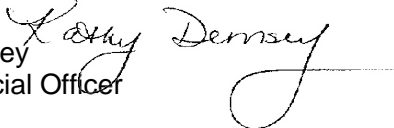




STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Superintendents of Schools
School Business Managers
Charter School Directors
Charter School Business Managers
Regional Educational Service Center Directors
Regional Educational Service Center Business Managers

FROM: Kathy Demsey 
Chief Financial Officer

DATE: November 2, 2020

SUBJECT: 2019-20 Independent Accountant's Report

It is time to begin the independent accountant's review process, utilizing the Agreed-Upon Procedures (AUP), of the following expenditure and student data:

Local and Regional School Districts:

- 2019-20 Education Financial System (EFS);
- 2019-20 Special Education Excess Cost Grant System (SEECG); and
- October 2020 Public School Information System, including the Summer School Full-Time-Equivalent Credit Report.

Charter Schools:

- 2019-20 EFS; and
- October 2020 Public School Information System.

Regional Educational Service Centers (RESCs):

- 2019-20 EFS; and
- October 2020 Public School Information System for Interdistrict Magnet Schools.

The 2019-20 Independent Accountant's Report is due to the Connecticut State Department of Education (CSDE) no later than December 31, 2020. Pursuant to Section 10-227 of the Connecticut General Statutes (C.G.S.), **a penalty of not less than \$1,000 nor more than \$10,000 may be assessed if your district fails to comply with this deadline.** Please note that, pursuant to statute, **the CSDE cannot grant extensions for any reason, and town audit extensions approved by the Office of Policy and Management do not apply to this report** filed pursuant to C.G.S. 10-227.

In order to facilitate the EFS and SEECG procedures, please run the reports listed below, where applicable, and make them available to your accountant:

- EFS DR1-District-Level Function/Object Report;
- EFS DR3-Schedule Report;
- EFS DR6-Data Issues Report; and
- EFS SR1-School-Level Function/Object Report.
- SEECG Student Data Filing Form Report (**Applicable only for Local and Regional School Districts.**)
- EFS DR7-Expenditure Reconciliation (**Applicable only for RESCs.**)

It is important that 1) any data corrections be made prior to the beginning of the AUP process, and 2) all EFS trending/reasonability issues and desk audit findings have responses entered in EFS prior to the Superintendent's/Director's certification and completion of the AUP. **Note that the Trending Analyses must be run manually after making data changes**, by clicking the "Perform Analyses" button on the Trending Analyses page. It is the district's responsibility to investigate the issues and analyze the data sufficiently to respond; the accountant is required to verify that the district has responded to all issues.

There may be findings relating to certain parts of EFS (e.g., the details of school construction project expenditures reported on the Expenditures for Land, Buildings, Capital Construction and Debt Service schedule) included in our desk audit findings that are not subject to the AUP. However, they may result in data adjustments that are required to be reviewed as part of the AUP.

To allow for corrections or audit adjustments to be made to EFS, we have cleared the Superintendent's/Director's Certifications and opened the system for changes. **After any adjustments are made, please ensure that the Superintendent/Director recertifies no later than December 31, 2020.**

Questions regarding EFS should be e-mailed to the EFS mailbox at SDE.efs@ct.gov. You may also contact Mark Stange at mark.stange@ct.gov or David Twedt at david.twedt@ct.gov. General instructions for EFS are provided in the User Guide, available at:

<https://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents>.

For local and regional schools districts, questions or requests to make changes regarding SEECG should be addressed to Kevin Chambers at kevin.chambers@ct.gov. General instructions for SEECG are provided in the User Guide, available at: <https://portal.ct.gov/SDE/Fiscal-Services/Special-Education/Documents>.

Thank you.

KD:dt

cc: Nora Chapman
Lisa Lamenzo
Roger Persson
Kevin Chambers
Robert Kelly
Mark Stange
David Twedt