



**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 4, 2021

SUBJECT: 2020-21 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:**

- 2020-21 Education Financial System (EFS);
- 2020-21 Special Education Excess Cost Grant System (SEECG); and
- October 2021 Public School Information System (PSIS), including the Summer School Full-Time-Equivalent Credit Report.

**Charter Schools:**

- 2020-21 EFS and October 2021 PSIS

**Regional Educational Service Centers (RESCs):**

- 2020-21 EFS and October 2021 PSIS for Interdistrict Magnet Schools

The 2020-21 Independent Accountant's Report is due to the Connecticut State Department of Education (CSDE) no later than January 3, 2022 (December 31, 2021 is a state holiday). 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. **Please see the Attachment to this memorandum for important updates regarding EFS reporting of federal and state grants, and food services expenditures.** After any adjustments are made, please ensure that the Superintendent/Director recertifies no later than January 3, 2022.

Questions regarding EFS should be e-mailed to the EFS mailbox at [SDE.efs@ct.gov](mailto:SDE.efs@ct.gov). You may also contact Mark Stange at [mark.stange@ct.gov](mailto:mark.stange@ct.gov) or David Twedt at [david.twedt@ct.gov](mailto: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](mailto: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


Attachment

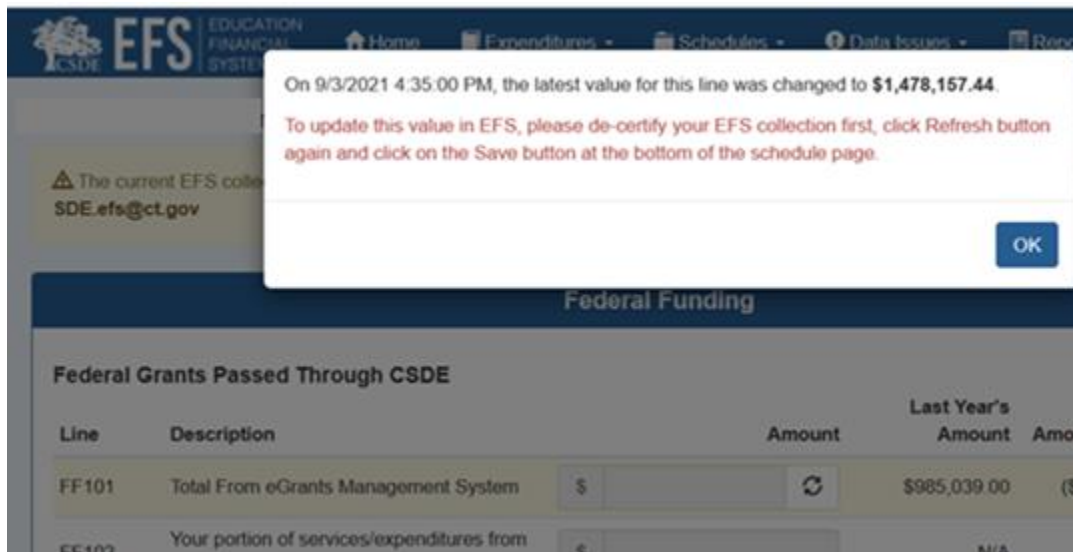
cc: Nora Chapman  
Lisa Lamenzo  
Roger Persson  
Kevin Chambers  
Mark Stange  
David Twedt

**Attachment  
November 4, 2021  
2020-21 Education Financial System**

Reporting of federal and state grants

The feature to import grant expenditure data from the eGrants Management System (eGMS) to the Education Financial System (EFS) is now active. This was not available to support the September 1 EFS filing; alternate filing instructions were provided in an August 19, 2021 memo from Kathy Demsey. Now that EFS has been re-opened, please refresh the eGMS amounts on the federal and state funding schedules, and delete any manual entries previously made to temporarily report the eGMS data. Please note that it is important to complete all required eGMS

reporting prior to updating EFS. To import the eGMS values, click on the refresh buttons  on the EFS funding schedules, see example below. The import values are updated with the latest eGMS data every day at approximately 5:00 a.m.



Reports have been added to eGMS, similar to those in the prior ED141 system, that provide detail of the amounts available for import to EFS. These reports show your district's expenditures for the applicable fiscal year, calculated from cumulative expenditures reported in eGMS. In eGMS, select "Reports" from the left-side menu. These reports apply to amounts imported to EFS; for the 2020-21 EFS, select Reporting Year 2021:

- ED141 EFS Expenditure Summary – expenditures reported by your district. "Reporting Year EFS Expenditures (Line X001 values)", and for RESCs, also "Total Reporting Year Expenditures" import to EFS.
- CMR Non-Fiscal Agent – expenditures reported for your district as a consortium member. Total "Public Amount Reported by Fiscal Agent" values import to EFS.

Reporting of food service expenditures

The EFS User Guide specifies that funds from the Summer Food Service Program (SFSP) should not be reported on the Food Services Schedule. However, due to the federal government's response to the COVID-19 pandemic, many districts received all or most of their child nutrition funding for 2020-21 through SFSP. In this case, SFSP funding should be included on the Food Services Schedule, if your district is filing that schedule. Please contact us at [sde.efs@ct.gov](mailto:sde.efs@ct.gov) if there are any questions.