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: Jessica Brunetti
Chief of Fiscal/Administrative Services

Date: October 26, 2026

Subject: 2025-26 Education Financial System, Special Education Excess Cost Grant System, Public School Information System, and 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 data:

Local and Regional School Districts:

- 2025-26 Education Financial System (EFS);
- 2025-26 Special Education Excess Cost Grant System (SEECG); and
- October 2025 Public School Information System (PSIS), including the Summer School Full-Time-Equivalent Credit Report.

Charter Schools, Regional Educational Service Centers (RESCs), and College Affiliated School Districts:

- 2025-26 EFS; and
- October 2025 PSIS.

The 2025-26 Independent Accountant's Report is due to the Connecticut State Department of Education (CSDE) no later than **February 1, 2027** (January 31, 2027, falls on a weekend). 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.

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 February 1, 2027.

To comply with the timeline required by Section 16 of Public Act No. 24-93, please note that we will utilize all data reported as of January 31 for expenditure reporting on EdSight.

Questions may be referred to:

EFS: SDE.efs@ct.gov.
EFS general instructions for EFS:
https://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem/Documents.

PSIS: kendra.shakir@ct.gov.
PSIS Summer School Full-Time-Equivalent Credit Report: Nghi.Trieu@ct.gov.

SEECG (local and regional school districts): kevin.chambers@ct.gov.
SEECG general instructions for SEECG:
https://portal.ct.gov/SDE/Fiscal-Services/Special-Education/Documents.

Thank you.

JB:cw
Attachment
cc:
Felicia Canty
Kevin Chambers
Ajit Gopalakrishnan
Robin Cecere
Marisol Salaman
Kendra Shakir
Mark Stange
Nghi Trieu
Jennifer Webb