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UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

February 17, 2017

**RE: FOIA Request No. 17-00676-F**

This letter is in response to your December 26, 2016, Freedom of Information Act (FOIA) request seeking “the AARTS User Manual for OIG Issued Internal Audits.”

The Office of the Inspector General (OIG) conducted a search and located 175 pages responsive to your request. After conducting our own review and consulting with the Department, which owns the document, we are releasing those pages in full.

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. *See* 5 U.S.C. 552(c) (2006 & Supp. IV 2010). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all our requesters and should not be taken as an indication that excluded records do, or do not, exist.

This completes our action on your request. If you are not satisfied with my action on this request, you may file an administrative appeal by writing within 90 days to the:

Inspector General  
U.S. Department of Education  
400 Maryland Avenue, S.W.  
ATTN: FOIA Appeal  
Washington, D.C. 20202-1500

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Phone	202-245-6564	301-837-1996; toll free at 1-877-684-6448
Fax	202-245-7039	301-837-0348

Seeking assistance from the OIG Public Liaison or OGIS does not affect your right, or the deadline, to pursue an appeal.

Sincerely,



Marta Erceg  
Counsel to the Inspector General

cc: FOIA Service Center

# **Audit Accountability and Resolution Tracking System (AARTS)**

## **User Manual For External Audits**



*Developed for the U.S. Department of Education*

**Version 1.10  
August 2016**

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## 1.0 Introduction

The following sections provide an overview of the Audit Accountability and Resolution Tracking System (AARTS) for managing External Audits.

### What Does This Document Do?

The *AARTS User Manual for External Audits* is a reference guide for using AARTS to carry out the following twelve specific business roles involved in creating, resolving, completing, and closing External Audits:

- Post Audit Group (PAG) Administrator
- PAG Specialist
- Quality Control Reviewer
- PAG Director
- Program Office (PO) Audit Liaison Officer (ALO)
- PO Specialist
- Office of the Inspector General (OIG) Manager
- OIG Non-federal Manager
- OIG Specialist
- Office of the General Consul (OGC) Manager
- OGC Specialist
- Office of the Chief Financial Officer (OCFO) Receivables

This is one of five AARTS reference documents. The following companion manuals support other components of AARTS as indicated:

*AARTS User Manual for General Functions*  
*AARTS User Manual for OIG Issued Internal Audits*  
*AARTS User Manual for GAO Issued Internal Audits*  
*AARTS User Manual for Administration Functions* (reference tool for AARTS Administrators).

## 1.2 AARTS Overview

AARTS is a web-based application designed to assist the Department of Education's management with Audit reporting and follow-up. The system is designed to automate manual tasks, optimize data integrity, and improve the overall efficiency of the Department of Education's Audit tracking and resolution processes. AARTS gives users the ability to:

- Track the key steps of the Audit resolution and closure process by:
  - Adding, assigning, reviewing, updating, and completing Audits
  - Adding, assigning, reviewing, updating, and completing Findings
  - Creating, verifying, updating, and completing Audit Clearance Documents (ACD) and/or Program Determination Letters (PDL)
- Query Audits
- Generate management and ad hoc reports

AARTS stores detailed information for Audit resolution and tracking of Findings, responsible individuals, progress, and eventual closure. Stored data include the text for each Finding including resolution and closure status.

## 1.2 How to Use This Manual

The *AARTS User Manual for General Functions* describes the key functions with which all AARTS users should be familiar before using the *AARTS User Manual for External Audits*.

You will find descriptive narrative and system screen shots to illustrate the processes described in this manual. The screen shots depict system features. "Bubbles" point out key elements on the screen shots as described in the narrative.



Screen names appear in boldface type (e.g., **Audit Detail Screen**). Screens contain section names, buttons, and fields, which appear in boldface type with quotation marks (e.g., "**Audit Options**" section).

## 1.3 External Audit Phases

Managing External Audits involves three key phases:

- Audit Open
- Audit Resolved
- Audit Closed

The PAG Administrator supports all three phases. All users have the capability to generate reports and add comments. Refer to Section 1.4 for further details regarding the specific responsibilities of each user role.

### 1.3.1 Audit Open Phase

The first phase in managing External Audits spans the period while the Audit has a status of "**Open.**" The key activities performed during the Audit Creation Phase include:

- Adding, updating, and closing Audits
- Adding and updating Findings
- Creating, updating, and amending ACDs and/or PDLs
- Assigning users to Audits and recommendations and updating assignments

### 1.3.2 Audit Resolved Phase

The second phase in the management of External Audits—the Audit Resolved Phase—involves the following key activities:

- Creating and verifying (or disagreeing to) the Audit level ACD and PDL
- Amending ACDs
- Entering Section 3 information by the OCFO Receivables team
- Entering action completion dates

### **1.3.3 Audit Closed Phase**

The final phase in managing External Audits results in the Audit attaining a status of “**Closed**” Which involved the following key activity:

- Entering Corrective Action Dates

## **1.4 User Roles**

The user tasks described within the *AARTS User Manual for External Audits* are heavily dependent on user roles in AARTS. Table 1-1 on the following page shows the roles and responsibilities of AARTS users in adding, resolving, completing, and closing External Audits. (Note: Refer to Section 6.0 for a list of acronyms used.)

**Table 1-1. User Roles and Responsibilities for External Audits**

	Audit Opened	Audit Resolved	Audit Closed	PAG External Administrator	PAG Specialist	Quality Control Reviewer	PAG Director	PO ALO	PO Specialist	OIG Manager	OIG Non-federal Manager	OIG Specialist	OGC Manager	OGC Specialist	OIG Administrator	DBA	OCFO Cash Receivables
Enter Received Dates For New Audits	x			x													
Create G & H Audits	x																
Add New Audit	x																
Update Audit	x			x													
Assign PAG Specialist	x																
Code Findings	x			x													
Update Findings	x			x	x												
Verify Findings	x				x												
Assign ALO	x			x	x												
Indicate Fund Expenditure (for Statute of Limitations)	x			x													
Assign PO Specialists	x						x										
Assign OIG Specialist	x								x	x							
Assign OGC Specialist	x											x	x				
Make Triage Recommendation	x			x			x		x	x	x	x					
Enter Finding Resolution	x				x		x										
Update Finding Resolution	x				x		x										
Request Finding Resolution Change	x							x									
Grant Finding Resolution Change	x											x	x				
Request Administrative Stay	x						x	x					x				
Grant Administrative Stay	x			x		x											
Create Finding Level ACD/PDL/BUF	x							x									
Update Finding Level ACD/PDL/BUF	x							x									
Review Finding Level ACD/PDL/BUF	x								x	x	x	x	x	x			
Verify/Disagree Finding Level ACD/PDL/BUF	x						x	x						x	x		
Verify Audit Level ACD	x																
Amend Finding Level ACD	x	x	x					x									
Verify Amended Finding Level ACD	x	x	x				x	x									
Enter Section 3 Information Into Audit Level ACD		x												x			

	Audit Opened	Audit Resolved	Audit Closed	PAG External Administrator	PAG Specialist	Quality Control Reviewer	PAG Director	PO ALO	PO Specialist	OIG Manager	OIG Non-federal Manager	OIG Specialist	OGC Manager	OGC Specialist	OIG Administrator	DBA	OCFO Cash Receivables
Indicate Corrective Action for Finding		x							x								
Upload/Amend Audit Package	x	x	x	x	x	x											
Upload Final PDL								x	x								
View Audit Package	x	x	x	x	x	x	x	x	x	x	x	x	x	x			
Verify Final PDL								x							x		
Reopen Audit			x			x									x	x	
Reopen Finding	x					x										x	
Enter Audit Activity/Final PDL Date	x	x	x						x							x	
Apply the Collection of Debt																	x

## 1.5 Login

To access AARTS, please type the following web address in your Internet browser window (this will connect you with the AARTS application):

<http://connected2/aarts>

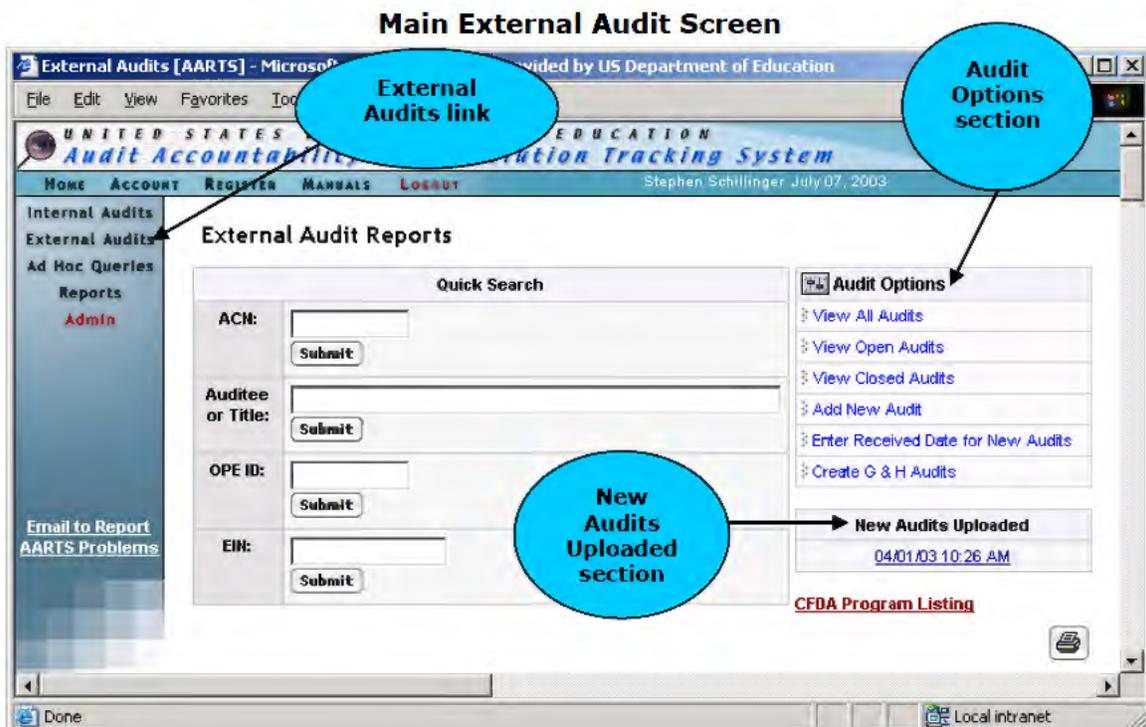
## 2.0 Audit Maintenance

External Audits are inserted into the system electronically via comma delimited (characters separated by commas to denote different fields) Federal Audit Clearinghouse (FAC) and Federal Student Aid (FSA) files, a comma separated value (CSV) file from the FSA Lender, or from OIG's Audit Tracking System (ATS). The PAG Administrator also can manually enter external Audits into AARTS. The primary process for maintaining External Audits in AARTS includes the ability to:

- Review Audits uploaded into the system
- Specify the received dates for new Audits
- Create General Education Provisions Act (GEPA) & Higher Education Act Audits (commonly referred to as G & H Audits)
- Manually add Audits
- Update Audit information

The following sections describe each of these abilities in detail.

The **Main External Audit Screen** is available by clicking the "External Audits" link from the side navigation. The **Main External Audit Screen** contains a section titled "Audit Options." This section contains links to: "View All Audits," "View Open Audits," "View Closed Audits," "Add New Audit," "Enter Received Date for New Audits," and "Create G & H Audits."



Details about using the "Quick Search" tool and accessing "View All Audits," "View Open Audits," and "View Closed Audits" are available in the *AARTS User Manual for General Functions*.

The links for "Add New Audit," "Enter Received Date for New Audits," and "Create G & H Audits" are available only for the Administrator.

## 2.1 New Audits Uploaded

New Audits that are uploaded into the system are available via the **Main External Audit Screen**. The section titled "New Audits Uploaded" displays the date and time of the most recent uploads. Each individual date and time is linked to the **Audits Uploaded Screen**. Clicking the link will display the **Audits Uploaded Screen** for the selected date and time.

### Audits Uploaded Screen

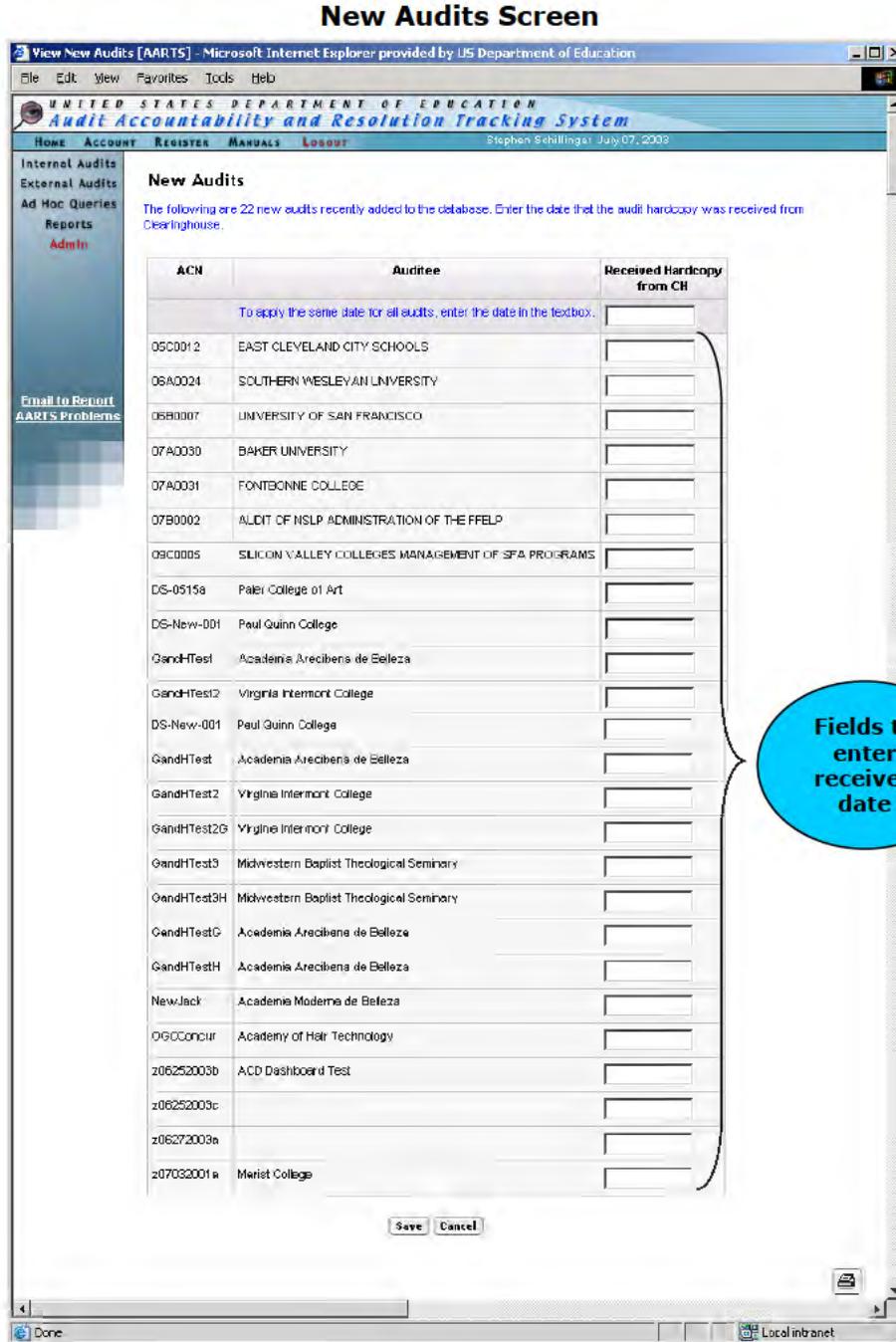
The screenshot shows the 'Audits Uploaded Screen' in a web browser. The page title is 'External Audits [AARTS] - Microsoft Internet Explorer provided by US Department of Education'. The main content area displays a table of audits with columns for ACN and Auditee / Title. A callout bubble points to the date and time '04/01/03 10:26 AM' at the top of the table. Another callout bubble points to the ACN '040128370' in the first row. A sidebar on the left contains navigation links like 'Internal Audits', 'External Audits', and 'Reports'.

ACN	Auditee / Title
<a href="#">040128370</a>	SARASOTA COUNTY DISTRICT SCHOOL BOARD
<a href="#">040128370</a>	SARASOTA COUNTY DISTRICT SCHOOL BOARD
<a href="#">020128356</a>	ORANGE COUNTY COMMUNITY COLLEGE
<a href="#">030128295</a>	HING'S COLLEGE
<a href="#">020128356</a>	GENESEE COMMUNITY COLLEGE
<a href="#">070128200</a>	NEBRASKA METHODIST HEALTH SYSTEM, INC. AND AFFILIATES
<a href="#">070128200</a>	NEBRASKA METHODIST HEALTH SYSTEM, INC. AND AFFILIATES
<a href="#">030128296</a>	CENTRAL SUSQUEHANNA INTERMEDIATE UNIT #10
<a href="#">030128296</a>	CENTRAL SUSQUEHANNA INTERMEDIATE UNIT #10
<a href="#">060128331</a>	UNIVERSITY OF ARKANSAS AT MONTICELLO
<a href="#">060128330</a>	UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE
<a href="#">010128201</a>	URBAN COLLEGE OF BOSTON
<a href="#">010128202</a>	THE GENERAL HOSPITAL CORPORATION
<a href="#">010128202</a>	THE GENERAL HOSPITAL CORPORATION
<a href="#">040128382</a>	EDWARD WATERS COLLEGE
<a href="#">090128330</a>	CHAFFEY COMMUNITY COLLEGE DISTRICT
<a href="#">090128330</a>	CHAFFEY COMMUNITY COLLEGE DISTRICT
<a href="#">040128379</a>	JOHN C. CALHOUN COMMUNITY COLLEGE
<a href="#">050128818</a>	KELLOGG COMMUNITY COLLEGE
<a href="#">030128298</a>	POINT PARK COLLEGE
<a href="#">090128321</a>	CLAREMONT GRADUATE UNIVERSITY
<a href="#">05A0024</a>	SOUTHERN WESLEYAN UNIVERSITY
<a href="#">07A0031</a>	FONTBONNE COLLEGE
<a href="#">02E0025</a>	FRDES ADMINISTRATION OF TITLE III CONTRACTS BY RESEARCH
<a href="#">03E0023</a>	AUDIT OF DISTRICT OF COLUMBIA PUBLIC SCHOOLS COMPLAINT
<a href="#">09C0005</a>	SILICON VALLEY COLLEGES MANAGEMENT OF SFA PROGRAMS
<a href="#">04E0015</a>	Monterey Park College
<a href="#">05-0515a</a>	Paier College of Art
<a href="#">05C0012</a>	EAST CLEVELAND CITY SCHOOLS
<a href="#">07E0002</a>	AUDIT OF NSLP ADMINISTRATION OF THE FFELP
<a href="#">05E0011</a>	MOUNT CLEMENS SCHOOLS - TITLE 1
<a href="#">05E0040</a>	GLOBE COLLEGE SFA PROGRAMS
<a href="#">05E0037</a>	A-ASKERS BUSINESS COLLEGE SFA
<a href="#">06E0007</a>	UNIVERSITY OF SAN FRANCISCO

The **Audits Uploaded Screen** displays the date and time of the upload. The Audit Control Number (ACN) organizes audits. The Auditee/Title is also displayed. The ACN is linked to the **Audit Detail Screen** so that when you click on the link, the **Audit Detail Screen** will be displayed for the selected Audit.

## 2.2 Enter Received Date for New Audits

The link for “Enter Received Date for New Audits” is available in the “Audit Options” section of the Main External Audit Screen. Clicking the link opens the New Audits Screen.



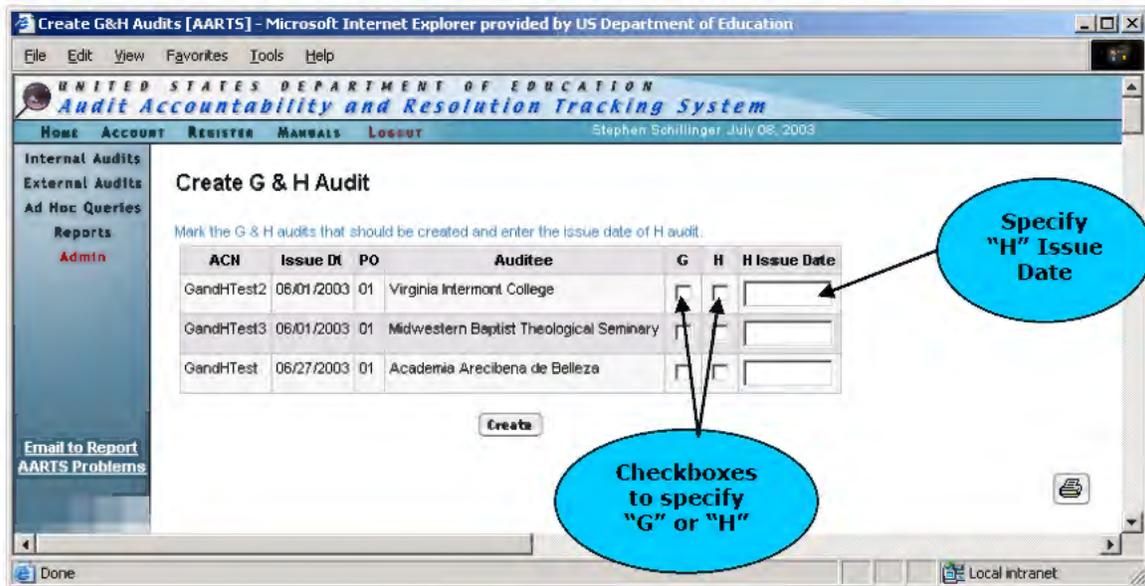
The **New Audits Screen** displays Audits recently added to the database. The screen displays 25 Audits at a time. Administrators can use this screen to enter the date the hardcopy of the Audit was received from the Clearinghouse (CH). Audits are listed by ACN and include the Auditee name. A text box for entering the date the Audit was

received is also available. The first row in the table contains a text box, which will allow the Administrator to apply the same date for all Audits on the page. Click the "Save" button and it will apply the date(s) for all selected Audits. Clicking the "Cancel" button will return the user to the **Main External Audit Screen**. Upon saving, the screen will update with a message showing "Date(s) has been successfully updated!"

### 2.3 Create G & H Audits

The Administrator can create G & H Audits. The "Audit Options" section on the **Main External Audit Screen** contains a link for "Create G & H Audits." Clicking the link displays the **Create G & H Audit Screen**.

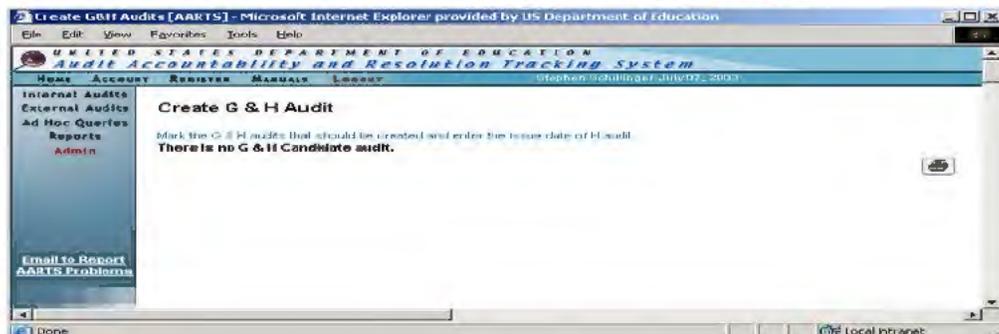
**Create G & H Audits Screen: With Candidates**



Audits that are candidates for G & H Audit creation are displayed. The system will predetermine which Audits are candidates. The ACN, Issue Date, PO, and Auditee are displayed. Checkboxes for "G" and "H" are available. If "H" is selected, the administrator must specify the "H Issue Date." Clicking the "Create" button will create the new G and/or H Audits.

The screen will indicate when there are no more candidates for G & H Audit creation.

**Create G & H Audit Screen: No Candidates**



## 2.4 Add New Audit

The Administrator can manually enter Audits into the system. The “**Audit Options**” section on the **Main External Audit Screen** contains a link for “**Add New Audit.**” Clicking the link displays the **External Audit – Add New Screen**.

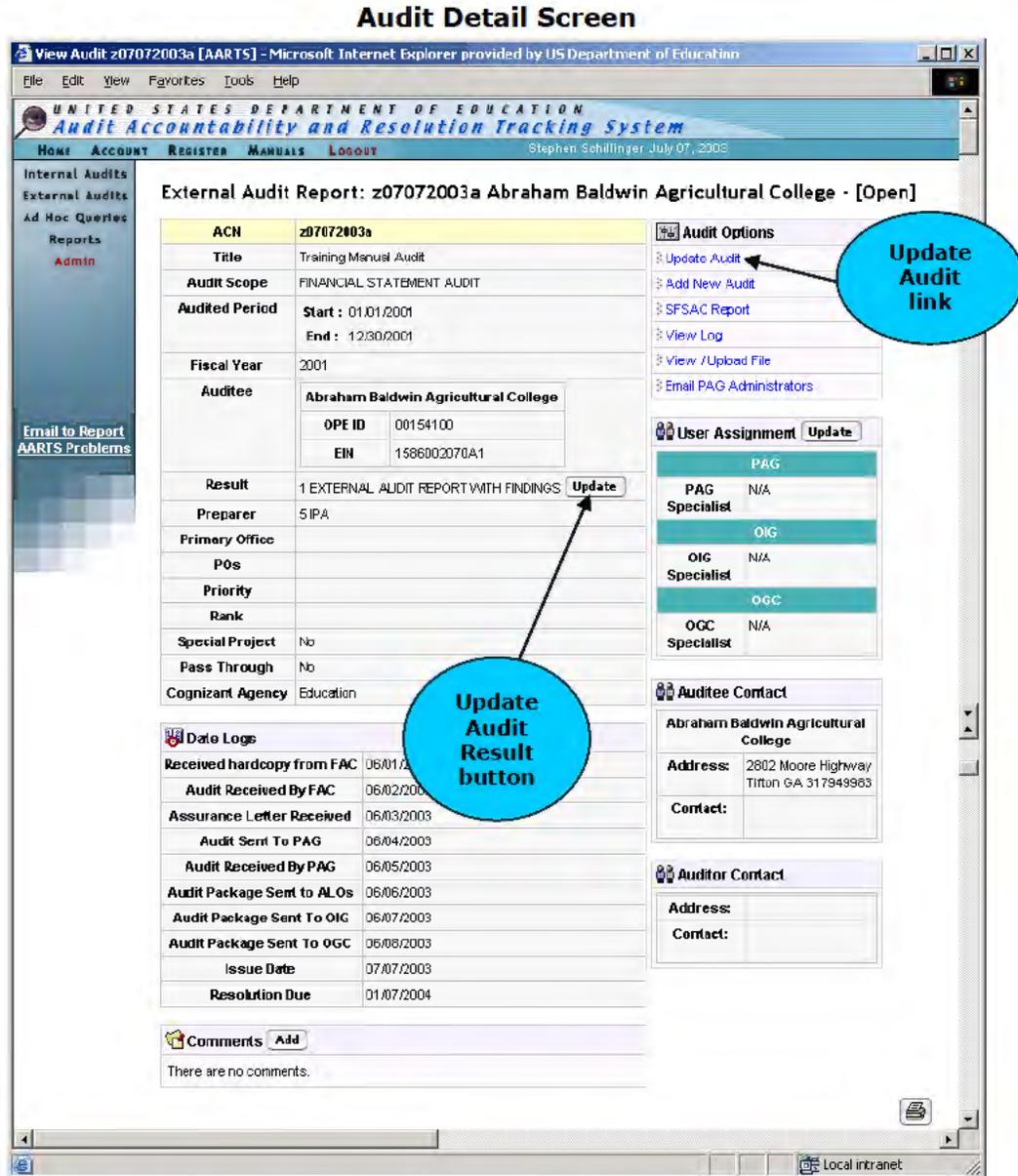
**External Audit – Add New Screen**

The screenshot shows the 'External Audit - Add New' form. The top section, labeled 'Audit details section', includes the following fields: ACH (with a 'Serivative' checkbox), Time, Audit Scope (dropdown), Audited Period (Start and End date pickers), Fiscal Year, Auditee (dropdown), Result (dropdown), Preparer (dropdown), Primary Office (dropdown), Priority (dropdown), Rank, Special Project (checkbox), and Cognizent Agency (dropdown). The bottom section, labeled 'Date Logs section', includes: Received hardcopy from FAC, Audit Received By FAC, Assurance Letter Received, Audit Sent To PAG, Audit Received By PAG, Audit Package Sent to ALOs, Audit Package Sent to OIG, Audit Package Sent to OGC, Issue Date, and Resolution Due. At the bottom of the form are 'Save' and 'Cancel' buttons. A sidebar on the left contains navigation links: Internal Audits, External Audits, Ad Hoc Queries, Reports, and Admin. The browser title is 'Add Audit [AARTS] - Microsoft Internet Explorer provided by US Department of Education'.

The **External Audit – Add New Screen** contains a form used to manually specify details for the Audit. The screen is broken into two sections. The first section contains details describing the Audit. Required fields are highlighted in red and have an asterisk (\*) displayed next to the row header.

The second section is titled “**Date Logs**” and allows the Administrator to specify date information for the Audit. When the Administrator specifies the date for “**Issue Date,**” the field for “**Resolution Date**” will automatically populate with a date that is six months after the date specified for the “**Issue Date.**”

Clicking the "Save" button will create the new Audit and display the **Audit Detail Screen** for the Audit. Clicking the "Cancel" button will take the Administrator back to the **Main External Audit Screen**. The **Audit Detail Screen** contains all information relevant to the Audit. The details of the Audit are displayed as well as the date information the user specified. Information on the **Audit Detail Screen** will be discussed in section 3.



The **Audit Detail Screen** contains a section titled "Audit Options." A link for "Update Audit" is available to Administrators. The form for updating the Audit contains fields for all the Audit details. Information that currently exists for the Audit pre-populates the appropriate fields. Clicking the "Save" button will save the changes. Clicking the "Cancel" button will cancel the update and take the administrator back to the **Audit Detail Screen**.

## 2.5 Update Audit Information

Upon clicking the “Update Audit” link in the **Audit Details Screen**, the **Update External Audit Screen** will be displayed.

### Update External Audit Screen

**Update External - z07072003a**

ACM	z07072003a	<input type="checkbox"/> Sensitive
Title	Training Manual Audit	
Audit Scope	FINANCIAL STATEMENT AUDIT	
Audited Period	Start:	01/01/2001
	End:	12/30/2001
Fiscal Year	2001	
Auditee	Abraham Baldwin Agricultural College [BIN: 15B6002070A1]	
Result	1 EXTERNAL AUDIT REPORT WITH FINDINGS	
Preparer	5 IPA	
Primary Office		
Priority		
Rank		
Special Project	<input type="checkbox"/>	
Pass Through	<input type="checkbox"/>	
Additional Comment (When marked "Yes")		
Cognizant Agency	Department Of Education	
No response Required?	<input type="checkbox"/> (This audit will be marked as "Closed")	

Date Logs	
Received hardcopy from FAC	06/01/2003
Audit Received By FAC	06/02/2003
Assurance Letter Received	06/03/2003
Audit Sent To PAC	06/04/2003
Audit Received By PAC	06/05/2003
Audit Package Sent to ALOs	06/06/2003
Audit Package Sent To OIG	06/07/2003
Package Sent To OGC	06/08/2003
Issue Date	07/07/2003
Resolution Due	01/07/2004

Save Cancel

When the user returns to the **Audit Details Screen**, the user can update the Audit’s result by clicking the “Update” button in the “Result” row of the Audit details table.

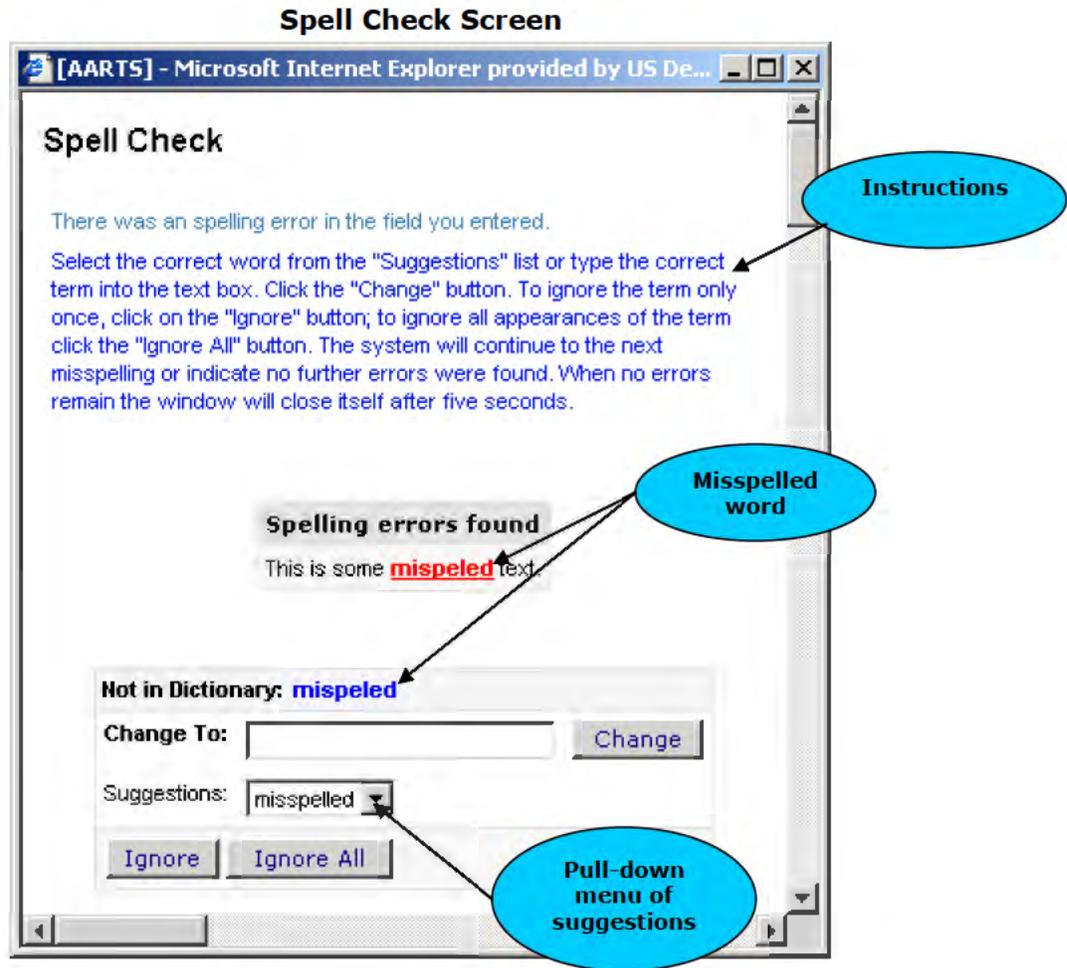
Clicking the icon will open a new browser window containing the **Update Audit Result Screen**.

### Update Audit Result Screen



The currently selected Result will be selected. If the Administrator chooses to change the Result, a reason must be specified in the "Reason" text box. Click the "Save" button to save the change or click the "Cancel" button to close the window. To check the spelling of the text in the "Reason" box, click the  "Spell Check" icon.

Clicking on the "Spell Check" icon will open the "Spell Check" pop-up window as depicted in the screen shot below. Spelling errors are highlighted in red. The user can type in the correct spelling or select spellings from a pull-down menu of system-provided suggestions. Clicking on the "Change" button will correct the spelling, and the system will continue to check for further misspellings. You can choose to ignore some or all highlighted words by clicking on either the "Ignore" or "Ignore All" button.



### 3.0 Audit Detail Screen

The **Audit Detail Screen** contains all information pertinent to the Audit. The screen is divided into several sections: the "Audit Details," "Date Logs," "Comments," "Audit Options," "User Assignment," "Auditee Contact," and "Auditor Contact." As the Audit moves forward in the process, new sections will be available on the **Audit Detail Screen**. These sections will be discussed later in the document as they become relevant. As of October 2011 a "Priority Indicator" will appear for A-133 audits that have been assessed a Priority of low, medium, or high.

#### Audit Detail Screen (for PAG Administrator)

**External Audit Report: 030918836 Test - [Open]**

ACN	030918836												
Title	Test												
Audit Scope	A-133 ED/OIG IS NOT COGNIZANT												
Audited Period	Start : 07/01/2008 End : 06/30/2009												
Fiscal Year	2009												
Auditee	<table border="1"> <tr> <td colspan="2">Test</td> </tr> <tr> <td>Address</td> <td>Test HYATTSVILLE, MD 20782</td> </tr> <tr> <td>OPE ID</td> <td></td> </tr> <tr> <td>EIN</td> <td>1526056274</td> </tr> <tr> <td>DUNS</td> <td></td> </tr> <tr> <td>TIN</td> <td></td> </tr> </table>	Test		Address	Test HYATTSVILLE, MD 20782	OPE ID		EIN	1526056274	DUNS		TIN	
Test													
Address	Test HYATTSVILLE, MD 20782												
OPE ID													
EIN	1526056274												
DUNS													
TIN													
Result	1 EXTERNAL AUDIT REPORT WITH FINDINGS <input type="button" value="Update"/>												
Preparer	5 IPA												
Primary Office													
POs	PAG												
Priority													
Rank													
Special Project	No												
Pass Through	No												
Cognizant Agency													

**Audit Options**

- Update Audit
- Delete Audit
- Add New Audit
- View All Findings
- SFSAC Report
- View Log
- View / Upload File
- Email PAG Administrators
- Email All Assigned Users

**User Assignment**

PAG	
PAG Specialist	Gemino Cortez
PO	
PAG ALO	Gemino Cortez
OIG	
OIG Specialist	N/A
OGC	
OGC Specialist	N/A

**Date Logs**

Received hardcopy from FAC	01/11/2011
Audit Received By FAC	12/07/2010
Assurance Letter Received	
Audit Sent To PAG	12/15/2010
Audit Received By PAG	01/11/2011
Audit Package Sent to ALOs	
Audit Package Sent To OIG	
Audit Package Sent To OGC	
Issue Date	01/11/2011
Resolution Due	07/11/2011
Audit Resolution Date	
Audit Close Date	

**Statute of Limitations**

From:	07/01/2013
To:	06/30/2014
Fund Expended Date:	<input type="text"/>
	<input type="button" value="Update"/>

**Auditee Contact**

Test	
Address:	Test HYATTSVILLE MD 20782
Contact:	

**Auditor Contact**

KPMG LLP	
Address:	ONE EAST PRATT STREET BALTIMORE MD 21202
Contact:	

**Administrative Slay**

Request Admin Slay

From:  To:

Reason:

Comment:

Priority Indicator

Date Logs section

Auditor contact information

Comments Add

### 3.1 Audit Details

The Audit details section is located near the top of the **Audit Detail Screen**. The section, which is not titled, contains the Audit ACN, the Audit Scope, Audited Period, and other Audit details.

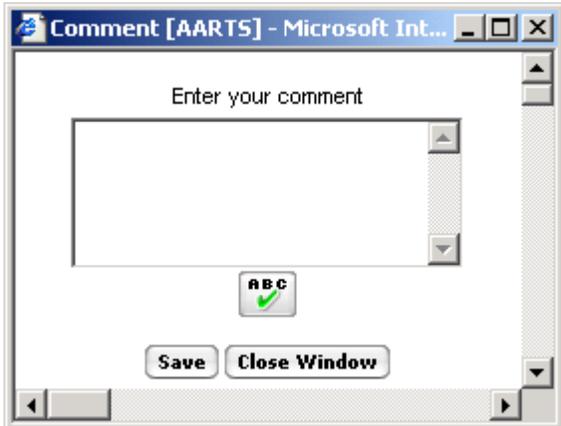
### 3.2 Date Logs

The **"Date Logs"** section contains all date information relevant to the Audit. These dates can be part of the original data load, or can be entered or updated by the PAG Administrator.

### 3.3 Comments

The **"Comments"** section allows users to add a comment or note pertaining to the Audit. The system will indicate whether comments have been specified. Clicking the **"Add"** button allows the user to add a comment. A new browser window will open and contain a small form.

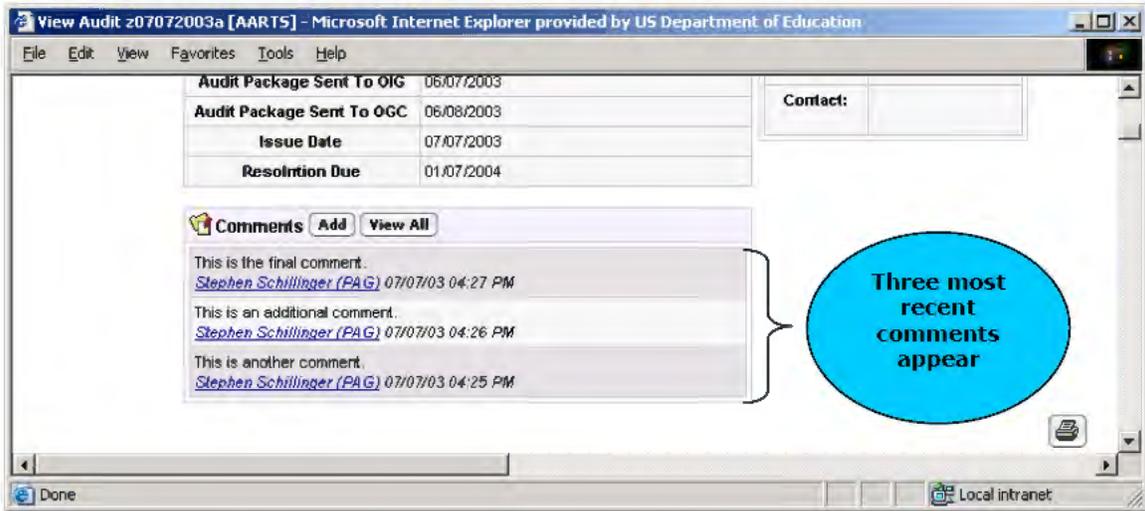
**Comments Form**



The screenshot shows a browser window titled "Comment [AARTS] - Microsoft Int...". Inside the window, there is a text input field with the placeholder text "Enter your comment". Below the text field is a "Spell Check" icon, which consists of the letters "ABC" and a green checkmark. At the bottom of the form, there are two buttons: "Save" and "Close Window".

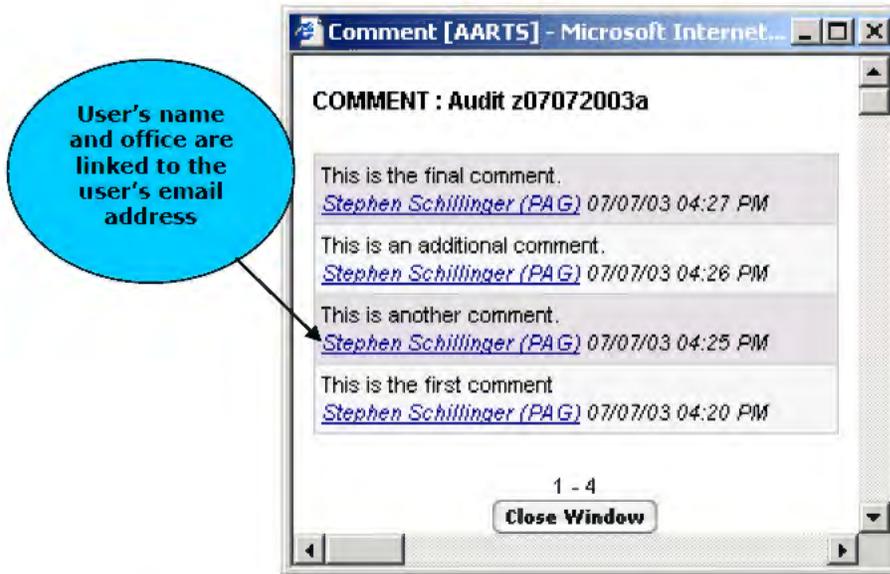
The comment can be entered into the textbox. A **"Spell Check"** icon is available to check for correct spelling. To exit without saving the comment, click the **"Close Window"** button. Click the **"Save"** button to save the comment. The new browser window will refresh and indicate the comment has been saved. Click the **"Close Window"** button to close the window. The main browser window will refresh and the comment will appear in the **"Comments"** section.

### Audit Detail Screen - Comments



The text of the comment will appear, along with the name of the user, office that submitted the comment and the date and time the comment was submitted. The user's name will be linked to the user's email address. The three most recent comments will be displayed. Clicking the "**View All**" will open a new browser window and display all comments that have been submitted.

### View All Comments



All comments are displayed in the order they were entered. To close the new browser window, click the "**Close Window**" button.

### 3.4 Audit Options

The "**Audit Options**" section contains links to useful information about the Audit. Different links will be available depending on the user's role. Administrators will have links for "**Update Audit**" and "**Add New Audit.**"

### 3.4.1 View Log

A link for “**View Log**” is available on the **Audit Detail Screen**. Upon clicking the “**View Log**” link, a new browser window opens and displays chronologically all actions taken on the Audit.

**Audit Log Screen**

The screenshot shows a browser window titled "Log - Audit z07072003a [AARTS] - Microsoft Internet Ex...". The main content is a table titled "Audit Log : z07072003a" with two columns: "Activity" and "Log Date". The table lists ten entries, each with a description of the activity, the user name (Stephen Schillinger), and the date and time of the activity. A "Close Window" button is located at the bottom of the window. Two callouts are present: a blue circle on the left labeled "Activity, user, and associated details" pointing to the 'Activity' column, and a blue circle on the right labeled "Date and time activity was recorded" pointing to the 'Log Date' column.

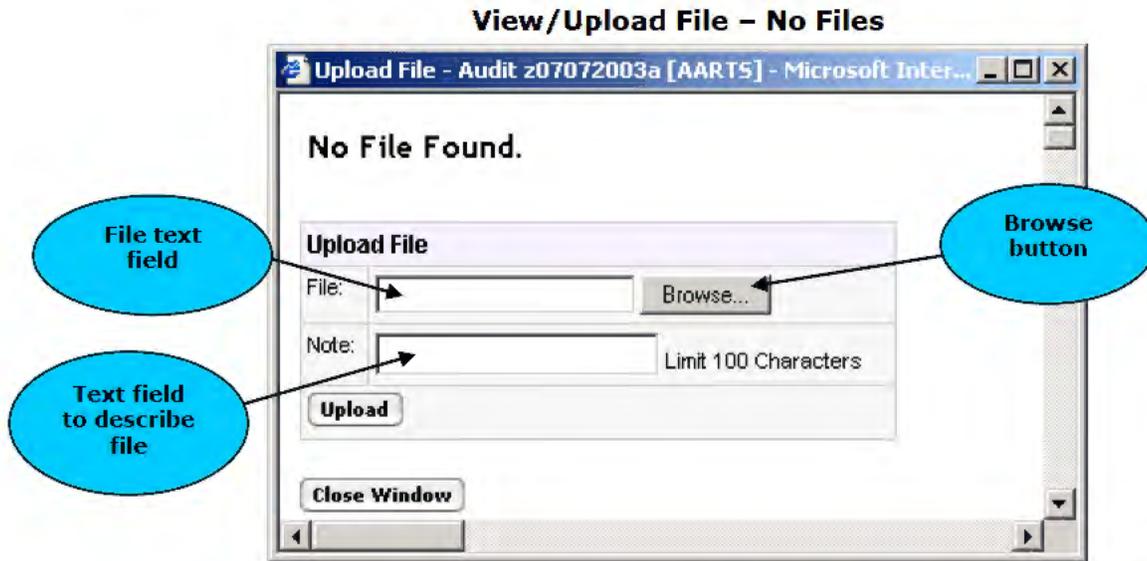
Activity	Log Date
Audit Issued (Stephen Schillinger) 07/07/2003	07/07/03 04:04 PM
Audit Resolution Due (Stephen Schillinger) 01/07/2004	07/07/03 04:04 PM
Audit Package Sent to OGC (Stephen Schillinger) 06/08/2003	07/07/03 04:04 PM
Audit Package Sent to OIG (Stephen Schillinger) 06/07/2003	07/07/03 04:04 PM
Audit Package Sent to ALOs (Stephen Schillinger) 06/06/2003	07/07/03 04:04 PM
Audit Received by PAG (Stephen Schillinger) 06/05/2003	07/07/03 04:04 PM
Audit Sent to PAG (Stephen Schillinger) 06/04/2003	07/07/03 04:04 PM
Assurance Letter Received (Stephen Schillinger) 06/03/2003	07/07/03 04:04 PM
Audit Received by FAC/FSA (Stephen Schillinger) 06/02/2003	07/07/03 04:04 PM
Received hardcopy from FAC (Stephen Schillinger) 06/01/2003	07/07/03 04:04 PM

**Close Window**

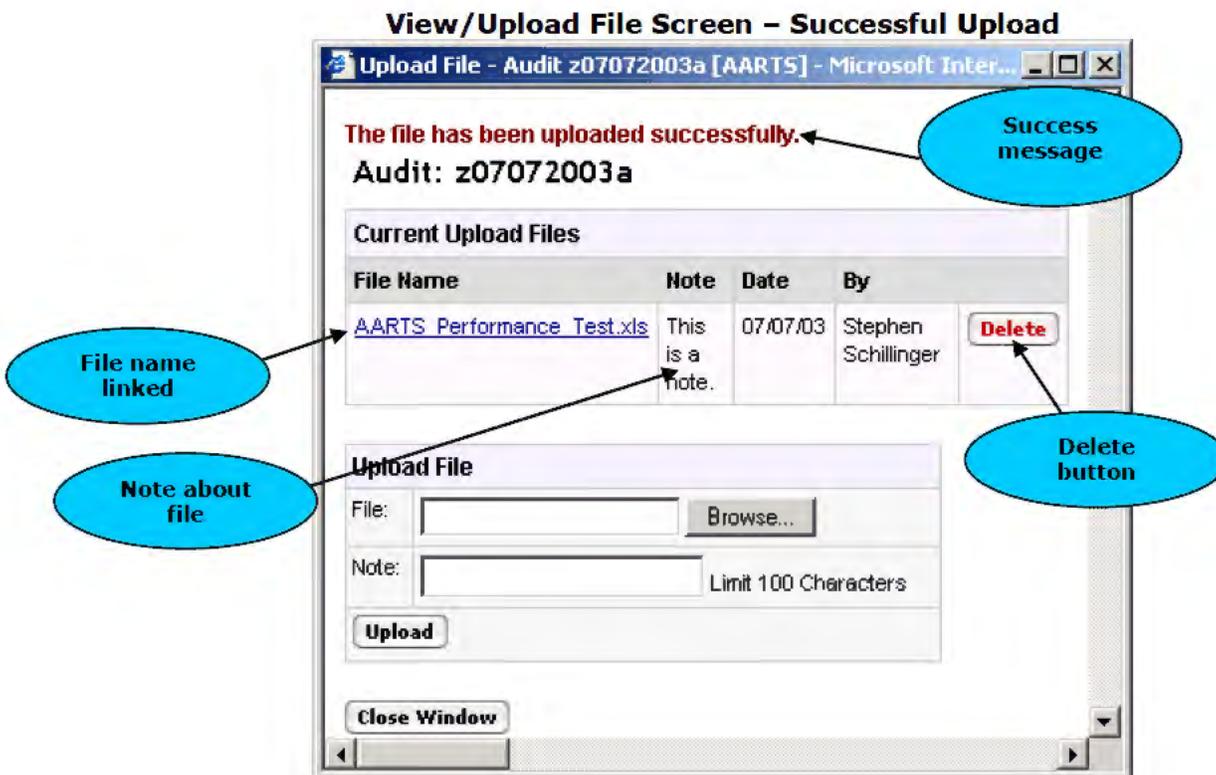
The log lists the “**Activity**” taken and the “**Log Date.**” Elements under “**Activity**” include a description of the action, the name of the user having taken the action, and any information relevant to the activity such as an additional date or comment. The “**Log Date**” section indicates exactly when the system recorded the action. To close the browser window, click the “**Close Window**” button.

### 3.4.2 View/Upload File

A link for **View/Upload File** is available on the **Audit Detail Screen**. Users assigned to the Audit can upload documents relevant to the Audit. When clicked, a new browser window opens. If no documents have been uploaded, the screen will display "No File Found."



The user can click the "**Browse**" button to locate a file on their file system. When the file is located, click the "**Open**" button in the Windows dialog box. The path and file name will be displayed in the "**File**" text field. The user can then apply a note describing the file in the "**Note**" text field. To exit without uploading, click the "**Close Window**" button. To complete the upload, click the "**Upload**" button. The small browser window will reload and indicate that the file was successfully uploaded. If a file already exists with that file name, the system will indicate so.



The "Current Upload Files" section displays all files uploaded for the Audit. The name of the file is listed under "File Name." Clicking the link for the file will allow the user to open and view the file. The note associated with the file is displayed under the "Note" heading. The date and the name of the user uploading the file are also displayed. A "Delete" button is available to the user and to the Administrator. To close the new browser window, click the "Close Window" button.

### 3.4.3 Email PAG Administrators

A link for "Email PAG Administrators" is available. Clicking the link will allow the user to send an email message to the PAG External Audit Administrators. Microsoft Outlook must be running and configured for the email to be sent.

### 3.5 User Assignment

The "User Assignment" section lists the names of those users assigned as the PAG Specialist, the OIG Specialist, and the OGC Specialist. These assignments are made by the PAG Administrator (for the PAG Specialist), the OGC Manager (for OGC Specialist) and either the OIG Manager or the OIG Non-Federal Manager (for OIG Specialist). Details on the assignment process are discussed later in the manual.

### 3.6 Auditee Contact/Auditor Contact

The "Auditee Contact" section lists the contact information for the Auditee. The "Auditor Contact" section lists contact information for the Auditor.

### 3.7 Priority Indicator

The “**Priority Indicator**” is located next to the audit control number. The indicator will appear green for low Priority, yellow for medium Priority, or red for high Priority A-133 audits. By **clicking** the Priority indicator icon the Priority assessment report will appear detailing the Priority assessment.

#### Priority Assessment Report

**External Report: Risk Assessment : 080818921**

Provides data about the SFSAC Page 2 Financial Statements Federal Programs Information and risk assessment.

Financial Statements				
Number	Description	Threshold	Assessed?	Risk Points
1	Type of Audit Report: Qualified	Low	N	-
2	Type of Audit Report: Adverse	Medium	N	-
3	Type of Audit Report: Disclaimer	High	N	-
4	Is a reportable condition disclosed?	Low	Y	1
5	Is a “Going Concern” explanatory paragraph included in the audit report?	Medium	N	-
6	Is any reportable condition reported as a material weakness?	High	N	-
7	Is a material noncompliance disclosed?	Low	N	-

Federal Programs				
Number	Description	Threshold	Assessed?	Risk Points
8	Did the auditee qualify as a low risk auditee?	Low	Y	1
9	Is a reportable condition disclosed for any major program?	Medium	N	-
10	Is any reportable condition in any major program reported as a material weakness?	High	N	-

Other				
Number	Description	Threshold	Assessed?	Risk Points
11	Is the audit overdue?	Low	N	-
12	Is the audit a late submittal?	Medium	Y	2
13	Does the audit contain ARRA programs with findings?	High	N	-
14	Does the auditee have other open audits with findings in ARRA programs?	Medium	N	-
15	Did the audit identify questioned costs? Are they greater than \$500,000?	Medium	N	-
16	Will the Statute of Limitations expire within the next year?	High	N	-
17	Is the ratio of CFDAAs with findings compared to the number of CFDAAs audited as a major program greater than 65%?	Low	Y	1
18	Is the auditee located outside of the United States?	Medium	N	-

Summary		
Total Audit Points	Risk Weighting	Risk Assessment
5	Low 1-8, Medium 9-24, High 25-48, Assessed on 10/13/11 11:29:18 AM, by administrator Gemino Cortez	Low

## 4.0 Findings

Findings are associated with Audits. Findings indicate actions that need to be taken, offices associated, and dollar amounts in question.

## 4.1 Assign PAG Specialist

The PAG Administrator must assign a PAG Specialist to the Audit. The PAG Specialist's role is to code the Findings into the system. The Administrator's dashboard will indicate which Audits require assignment in the "Make Audit Assignment" section of the screen. Click the link of an Audit to access the **Audit Detail Screen**. As of February 2011 the dashboard has been updated to show collapsible and expandable trees for each category. Next to each category is a number that indicates the number of audits within the category. This newly updated dashboard is not accessible. The accessible version is available by clicking the "Accessible View" link in the upper-left corner of the dashboard page.

### PAG Administrator's Dashboard

Home [AARTS] - Microsoft Internet Explorer provided by US Department of Education

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

HOME ACCOUNT REGISTER MANUALS Logout Stephen Schilling July 07, 2003

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports  
Admin

WELCOME TO THE AUDIT ACCOUNTABILITY AND RESOLUTION TRACKING SYSTEM (AARTS)  
This Is Your Personal Homepage

Role(s) assigned to you : PAG Administrator Internal, PAG Administrator External.

Internal Audits	External Audits
<p><b>Make Audit Assignment</b></p> <ul style="list-style-type: none"> <li>06042003</li> <li>11-A0014</li> <li>22-A0003</li> <li>A00000123</li> <li>GAO Date Te</li> <li>MS100100100</li> <li>MS200200200</li> <li>MS500500500</li> <li>P8768587803</li> <li>P8768587804</li> <li>P8768587805</li> <li>P8768587806</li> <li>P8768587807</li> <li>P8768587808</li> <li>P8768587809</li> <li>P8768587810</li> <li>Steve</li> <li>TEST</li> <li>TEST4</li> <li>z05/30/03a</li> <li>z05222003a</li> <li>z05222003b</li> <li>z06242003a</li> <li>zCrvot1</li> </ul>	<p><b>Make Audit Assignment</b></p> <ul style="list-style-type: none"> <li>030128295</li> <li>030128296</li> <li>030128298</li> <li>040128370</li> <li>040128373</li> <li>040128376</li> <li>040128379</li> <li>040128381</li> <li>040128382</li> <li>050128616</li> <li>05B0037</li> <li>05B0040</li> <li>05C0012</li> <li>060128330</li> <li>060128331</li> <li>06A0024</li> <li>06B0007</li> <li>070128280</li> <li>07A0030</li> <li>07A0031</li> <li>07B0002</li> <li>080128321</li> <li>090128330</li> <li>090128331</li> <li>09C0005</li> <li>5000000007</li> </ul>

Email to Report AARTS Problems

Local intranet

Links to display external Audits requiring assignment

To assign the PAG Specialist, the PAG Administrator can click the **"Update"** button in the **"User Assignment"** section of the **Audit Detail Screen**.

The **Audit Detail Screen** will refresh. The **"User Assignment"** section will become a form, with the PAG Specialist name becoming a drop-down menu. A list of all PAG Specialists will be presented in the pull-down menu.

### Audit Detail Screen – User Assignment

The screenshot shows the 'Audit Detail Screen' for an external audit report. The main content area is titled 'External Audit Report: z07072003a Abraham Baldwin Agricultural College - [Open]'. It contains a table with audit details and a 'User Assignment' section on the right. The 'User Assignment' section has a 'PAG Specialist' dropdown menu and 'Save' and 'Cancel' buttons. Three blue callout boxes provide instructions: one points to the dropdown menu, another points to the 'Save' button, and a third points to the 'Cancel' button.

ACN	z07072003a	
Title	Training Manual Audit	
Audit Scope	FINANCIAL STATEMENT AUDIT	
Audited Period	Start :	01/01/2001
	End :	12/30/2001
Fiscal Year	2001	
Auditee	Abraham Baldwin Agricultural College	
	OPE ID	00154100
	EIN	1586002070A1
Result	1 EXTERNAL AUDIT REPORT WITH FINDINGS <input type="button" value="Update"/>	
Preparer	5 IPA	
Primary Office		
POs		
Priority		
Rank		
Special Project	No	
Pass Through	No	
Cognizant Agency	Education	

**Audit Options**

- 
- 
- 
- 
- 
- 

**User Assignment**

PAG Specialist:

OIG Specialist: N/A

OGC Specialist: N/A

The Administrator selects the PAG Specialist name and clicks the "Save" button. To exit the form without saving, click the "Cancel" button. Upon saving, the screen will again reload and the PAG Specialist's name will be updated to reflect the selection made by the Administrator. The names in the "User Assignment" are linked so the user sends an email message to that particular person.

### Audit Detail Screen – Assignment Made

The screenshot shows the AARTS interface in Internet Explorer. The main content area displays details for an external audit report. The 'User Assignment' section on the right lists roles and their assigned users. A callout bubble highlights the 'Bob Builder' link under the 'PAG Specialist' role.

ACN	z07072003a	
Title	Training Manual Audit	
Audit Scope	FINANCIAL STATEMENT AUDIT	
Audited Period	Start : 01/01/2001	End : 12/30/2001
Fiscal Year	2001	
Auditee	Abraham Baldwin Agricultural College	
	OPE ID	00154100
	EIN	1586002070A1
Result	1 EXTERNAL AUDIT REPORT WITH FINDINGS <input type="button" value="Update"/>	
Preparer	S IPA	
Primary Office		
POs		
Priority		
Rank		
Special Project	No	
Pass Through	No	
Cognizant Agency	Education	

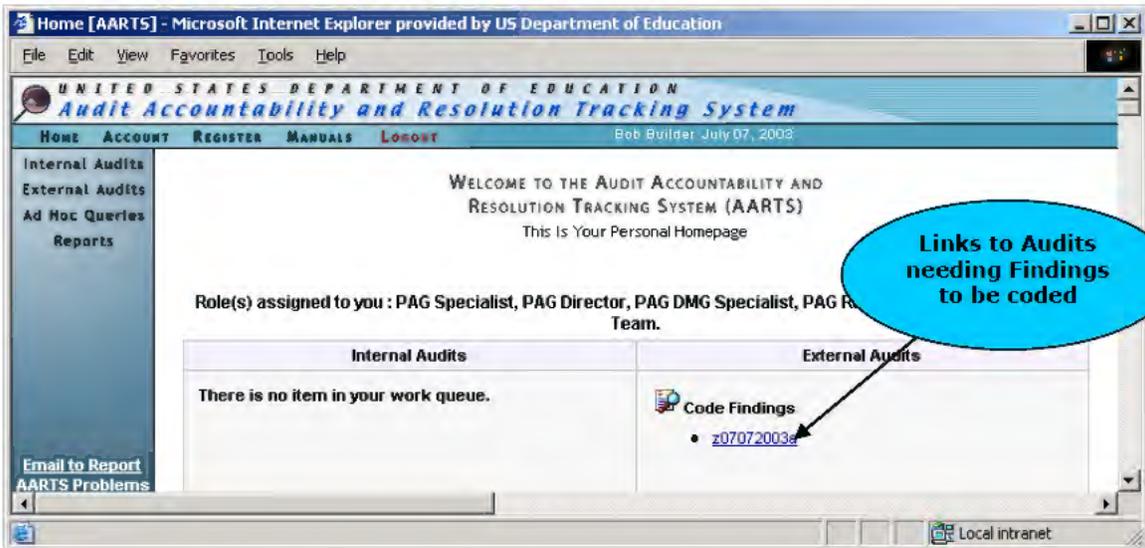
  

User Assignment <input type="button" value="Update"/>	
PAG	
PAG Specialist	<a href="#">Bob Builder</a>
OIG	
OIG Specialist	N/A
OGC	
OGC Specialist	N/A

## 4.2 Code Findings

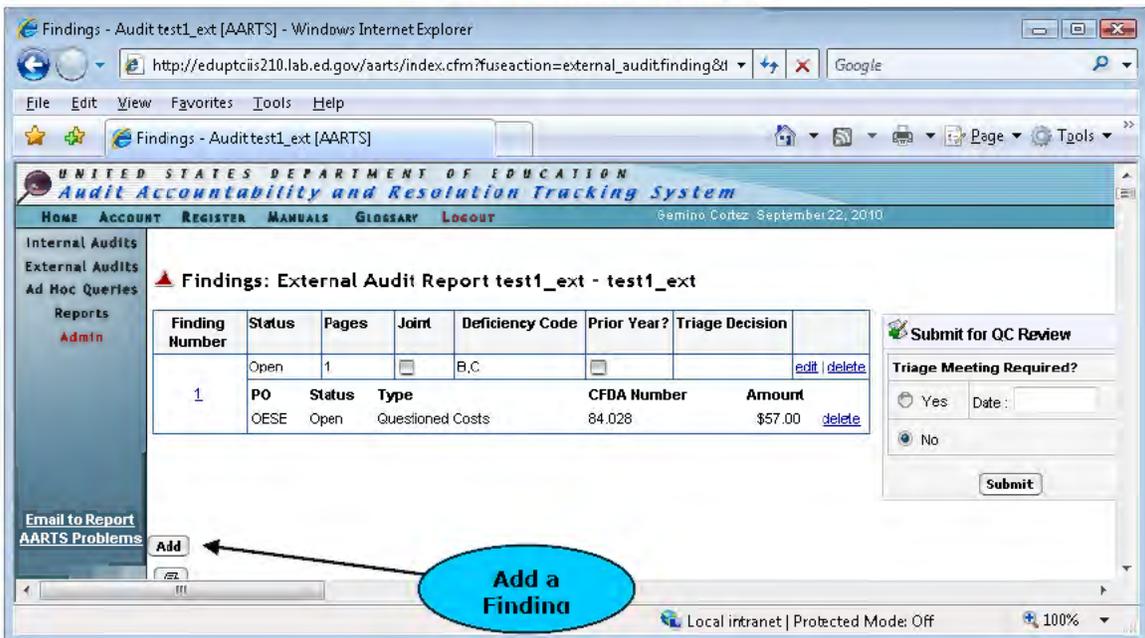
The PAG Specialist’s dashboard will indicate which Audits need Findings coded under the **“Code Findings”** section. As of March 2008 the findings for A-133 audits will be coded by the Federal Audit Clearinghouse (FAC) and imported into AARTS via the “Upload Data” tool. For more information on the “Upload Data” functions refer to the *User Manual for Administrative Functions* Section 2.9. The PAG Specialist will retain the ability to code findings manually.

### PAG Specialist’s Dashboard



Click the link for the Audit to access the **View All Findings Screen**.

### View All Findings Screen



The system will indicate if no Findings have been entered. To add a Finding, the PAG Specialist clicks the **"Add"** button.

### Add Finding Screen

The screenshot shows a web browser window titled "Add a New Finding z07072003a [AARTS] - Microsoft Internet Expl...". The main heading is "New Finding : External Audit Report z07072003a [Open]". The form contains the following fields:

- Finding #**: Text input field.
- Description**: Text input field.
- Page**: Text input field.
- \*Finding Type**: Dropdown menu (required field).
- Joint**: Check box.
- Deficiency Code**: Multi-select dropdown menu with options: A Activities Allowed or Unallowed, B Allowable Costs/Cost Principles, C Cash Management, D Davis-Bacon Act, E Eligibility. Below the menu is the instruction: "Select more than one by holding down the CTRL key while you click."
- Prior Yr Finding?**: Check box.
- \*Program**: Dropdown menu (required field).
- \*Resolving Office**: Dropdown menu (required field).
- \*Amount**: Text input field with a dollar sign prefix (required field).

At the bottom of the form are three buttons: "Save", "Save & More", and "Cancel".

Callouts in blue ovals point to specific features:

- "Required fields in red" points to the asterisks on "Finding Type", "Program", "Resolving Office", and "Amount".
- "Pull-down of possible Programs" points to the "Program" dropdown menu.
- "Pull-down of possible Resolving Offices" points to the "Resolving Office" dropdown menu.

A new browser window will open and contain the **Add Finding Screen**. This screen comprises a form for entering details about the Finding. Required fields are displayed in red asterisks.

The first half of the **Add Finding Screen** allows the PAG Specialist to specify details about the Finding, such as the Finding number, a Finding description, and the Finding Type.

The second half of the screen allows the PAG Specialist to specify program information. The PAG Specialist must select a program from the pull-down menu under the "**Program**" heading, an office from the pull-down menu under the "**Resolving Office**" heading, and a dollar amount under the "**Amount**" heading. An

amount is not necessary if the Finding Type selected is non-monetary. The PAG Specialist should enter as much program information as necessary.

Note: all Programs that have a finding type of "non-resolved" will be closed automatically after the Quality Control Reviewer has completed their review. If the QC Review has already taken place and the user chooses to edit a finding and change the finding type to "non-resolved" the finding will automatically close once the user clicks "save". If all programs in a finding have a finding type of "non-resolved" then the entire finding will close. Subsequently, if all findings are deemed "non-resolved", the entire audit will be closed automatically.

To cancel without saving the Finding information, click the "Cancel" button. If more than three programs need to be entered, the PAG Specialist can click the "Save & More" button. This will refresh the form with three additional program lines.

To save the Finding information, click the "Save" button. The new browser screen will refresh and indicate that the Findings have been saved. The PAG Specialist either can click the "Close Window" button or wait five seconds for the window to close it. The main browser window will refresh, and the Finding information will be displayed on the **View All Findings Screen**.

### View All Findings Screen

The screenshot displays the 'View All Findings Screen' in a web browser. The main content area shows a table of findings. A blue oval highlights the top section of the page, labeled 'Finding Information including: Pages, Joint, Status, Deficiency Code, Prior Year and Triage Decision'. Another blue oval points to an 'Edit button' in the table. A third blue oval points to an 'Add button' in the left sidebar. A fourth blue oval points to a 'delete' link in the table. A fifth blue oval points to the 'Finding # is linked to view Finding' text. A sixth blue oval points to a 'Delete program from a Finding' text.

Finding Number	Status	Pages	Joint	Deficiency Code	Amount	Action
1	Open	1		B,C	\$57.00	edit   delete

The screenshot shows the AARTS web application interface. The browser address bar displays the URL: [http://eduptciis210.lab.ed.gov/aarts/index.cfm?fuseaction=external\\_auditfinding&t](http://eduptciis210.lab.ed.gov/aarts/index.cfm?fuseaction=external_auditfinding&t). The page title is "Findings - Audit test1\_ext [AARTS]". The main content area displays a finding titled "Findings: External Audit Report test1\_ext - test1\_ext". A table lists the finding details:

Finding Number	Status	Pages	Joint	Deficiency Code	Prior Year?	Triage Decision
1	Open	1	<input type="checkbox"/>	B,C	<input type="checkbox"/>	<a href="#">edit</a>   <a href="#">delete</a>

Below the table, a detailed view of the finding is shown:

PO	Status	Type	CFDA Number	Amount
OESE	Open	Questioned Costs	84.028	\$57.00

To the right of the table is a "Submit for QC Review" section with a "Triage Meeting Required?" form. A blue oval highlights the "Submit for QC Review" button, with an arrow pointing to it.

Click the "Edit" button to edit the Finding. A new browser window will be opened and display the **Edit Finding Screen**. This screen will be similar to the **Add Finding Screen** as shown on the previous page, but showing form fields populated with finding data. The form fields will display the specified information. To exit the **Edit Finding Screen** and close the window without saving, click the "Cancel" button. To save and add more than three additional programs, click the "Save & More" button. To simply save the Finding information, click the "Save" button.

The **View All Findings Screen** displays other basic information regarding the Finding. If a Finding has multiple offices assigned to it, each office for the Finding will have its own line. This is to distinguish each office within a Finding. To delete a program from a Finding, click the "Delete" button.

A section titled **“Submit for QC Review”** on the **View All Findings Screen** is displayed to the right of the Findings list. The PAG Specialist must specify whether a Triage meeting is required for the Findings. The PAG Specialist can select either **“Yes”** or **“No.”** If a Triage meeting is needed, the PAG Specialist must specify a date in the **“Date”** field. If more than one office is associated with the Findings, then a Triage meeting is mandatory. Click the **“Submit”** button to send the Audit to the Quality Control Reviewer, whose job is to verify and approve the Finding’s coding. The **View All Findings Screen** will refresh and indicate the PAG QC Reviewer is reviewing the Findings. The PAG Specialist cannot edit Findings while under review. An email notification is sent to the Quality Control Reviewer indicating Findings are ready or review.

**View All Findings Screen – Submitted to QC Reviewer**

Findings - Audit test1\_ext [AARTS] - Windows Internet Explorer  
 http://eduptcis210.lab.ed.gov/aarts/index.cfm?fuseaction=external\_audit.finding&findin

UNITED STATES DEPARTMENT OF EDUCATION  
**Audit Accountability and Resolution Tracking System**  
 HOME ACCOUNT REGISTER MANUALS GLOSSARY LOGOUT Gemino Cortez September 22, 2010

Internal Audits  
 External Audits  
 Ad Hoc Queries  
 Reports  
 Admin

▲ Findings: External Audit Report test1\_ext - test1\_ext

Finding Number	Status	Pages	Joint	Deficiency Code	Prior Year?	Triage Decision	
1	Open	1	<input type="checkbox"/>	B,C	<input type="checkbox"/>		<a href="#">edit</a>   <a href="#">delete</a>

PO Status Type CFDA Number Amount  
 OESE Open Questioned Costs 84.028 \$57.00 [delete](#)

**Review Findings**  
 ALO should be assigned for each office involved in the audit before you complete the review. Please go to the Audit Detail screen and designate ALOs.

Currently PAG QC Reviewer is reviewing findings.

Findings cannot be edited while under review

Indicates Findings under QC Review

The Finding number is also linked on the **View All Findings Screen**. If a Finding has multiple offices, only the first instance of the Finding number is linked. Clicking the link will display the **Finding Detail Screen**.

### Finding Detail Screen

**Finding 1 : External Audit Report z07072003a [Open]**

Finding #	1
Description	This is the first finding description.
Triage Decision	
Page	4
*Finding Type	Questioned Costs
Joint	n
Deficiency Code	C (Cash Management)
Prior Yr Finding?	No

*Program	*Resolving Office	*Amount
84.002 (OCFO)	01 (PAG)	\$1,000,000.00
84.002 (OCFO)	02 (OCFO)	\$1,000,000.00

Dates	PAG	OCFO
Initial Contact with Auditee Made by PO Specialist		

Comments: Add View All  
There are no comments.

The **Finding Detail Screen** displays all details relevant to the Finding. Finding details are displayed at the top of the screen and include the "**Finding #**," "**Description**," and "**Finding Type**." The programs associated with the Finding are displayed. The "**Dates**" section contains pertinent dates for the office and is distinguished by each office. New dates become visible as the Audit moves forward in the process. A "**Comments**" section is also available to add comments relevant to the Finding.

The "**Finding Options**" portion of the **Finding Detail Screen** contains a link for "**View All Findings**," which leads back to the **View All Findings Screen**. The "**View Finding Log**" link will open a new browser window and display all activity related to the Finding. The "**Email PAG Administrators**" link allows the user to send an email message to the PAG External Audit Administrators. Microsoft Outlook must be running and configured for the email to be sent.

### 4.3 Assign ALO

Once Findings have been created, the PAG Specialist can assign the ALO for each office assigned to the Finding. The PAG Specialist can click the red triangle at the top of the **View All Findings Screen** to return to the **Audit Detail Screen**.

#### View All Findings Screen

The screenshot shows a web browser window titled "Findings - Audit z07072003a [AARTS] - Microsoft Internet Explorer provided by US Department of Education". The page header includes "UNITED STATES DEPARTMENT OF EDUCATION" and "Audit Accountability and Resolution Tracking System". A navigation menu contains "HOME ACCOUNT REGISTER MANUALS LOGOUT" and the user "Bob Builder July 07, 2003".

The main content area is titled "Findings: External Audit Report z07072003a - Abraham Baldwin Agricultural College". It contains a table with the following data:

Finding #	Pages	Joint	Finding Type	Deficiency Code	Prior Yr?	Triage Decision	PO #	CFDA #	Amount
1	4	<input type="checkbox"/>	Q	C	<input type="checkbox"/>		01	84.002	\$1,000,000.00
1	4	<input type="checkbox"/>	Q	C	<input type="checkbox"/>		02	84.010	\$1,000,000.00

Below the table, it states "Currently PAG QC Reviewer is reviewing findings." A red triangle icon is positioned above the first row of the table. A blue callout bubble points to this icon with the text: "Clicking triangle takes the user back to the Audit Detail Screen".

The "User Assignment" section of the **Audit Detail Screen** contains a new section for PO. Each office represented in the Findings needs an ALO assigned. The PAG Specialist can click the "Update" button to make the assignments.

**Audit Detail Screen – User Assignment (for PAG Specialist)**

The screenshot shows the 'Audit Detail Screen' for audit z07072003a. The main content area displays audit details and a 'User Assignment' section. The 'User Assignment' section includes a table of offices and their assigned ALOs, with an 'Update' button. Three callouts provide context: 'Offices specified based upon the Findings' points to the 'Primary Office' field; 'Update button to make assignment' points to the 'Update' button; and 'Offices now specified and ALOs needing assignment' points to the table of offices.

ACN	z07072003a
Title	Training Manual Audit
Audit Scope	FINANCIAL STATEMENT AUDIT
Audited Period	Start : 01/01/2001 End : 12/30/2001
Fiscal Year	2001
Auditee	Abraham Baldwin Agricultural College
	OPE ID 00154100 EIN 1586002070A1
Result	1 EXTERNAL AUDIT REPORT
Preparer	5 IPA
Primary Office	PAG,OCFO
Priority	
Rank	
Special Project	No
Pass Through	No
Recognizant Agency	Education

Office	ALO
PAG	
PAG Specialist	Bob Builder
PO	
PAG ALO	N/A
OCFO ALO	N/A
OIG	
OIG Specialist	N/A
OGC	
OGC Specialist	N/A

The screen will refresh and the “**User Assignment**” section will become a form. Pull-down menus for each of the ALOs allow the PAG Specialist to specify names. Only ALOs from the particular office appear in the office’s pull-down menu. Click the “**Save**” button to save the assignments or click the “**Cancel**” button to exit without saving.

### Audit Detail Screen – Assign ALOs

The screenshot displays the 'Audit Detail Screen – Assign ALOs' in a Microsoft Internet Explorer browser window. The browser title is 'View Audit z07072003a [AARTS] - Microsoft Internet Explorer provided by US Department of Education'. The page header includes 'UNITED STATES DEPARTMENT OF EDUCATION Audit Accountability and Resolution Tracking System' and navigation links like 'Home', 'Account', 'Register', 'Manuals', and 'Logout'. The user is identified as 'Bob Builder, July 07, 2003'.

The main content area is titled 'External Audit Report: z07072003a Abraham Baldwin Agricultural College - [Open]'. It contains a table of audit details:

<b>ACH</b>	z07072003a	
<b>Title</b>	Training Manual Audit	
<b>Audit Scope</b>	FINANCIAL STATEMENT AUDIT	
<b>Audited Period</b>	<b>Start :</b>	01/01/2001
	<b>End :</b>	12/30/2001
<b>Fiscal Year</b>	2001	
<b>Auditee</b>	Abraham Baldwin Agricultural College	
	<b>OPE ID</b>	00154100
	<b>EIN</b>	1586002070A1
<b>Result</b>	1 EXTERNAL AUDIT REPORT WITH FINDINGS	
	<input type="button" value="Update"/>	
<b>Preparer</b>	S IPA	
<b>Primary Office</b>		
<b>POs</b>	PAG_OCFO	
<b>Priority</b>		
<b>Rank</b>		
<b>Special Project</b>	No	
<b>Pass Through</b>	No	
<b>Cognizant Agency</b>	Education	

To the right of the audit details is the 'Audit Options' section with links: 'Update Audit', 'View All Findings', 'SFSAC Report', 'View Log', 'View / Upload File', and 'Email PAG Administrators'. Below this is the 'User Assignment' form, which includes:

- PAG Specialist:** Bob Builder
- PO:** [Dropdown menu]
- PAG ALO:** [Dropdown menu]
- OCFO ALO:** [Dropdown menu]
- OIG Specialist:** N/A
- OGC Specialist:** N/A

At the bottom of the form are 'Save' and 'Cancel' buttons. A callout bubble points to the 'PAG ALO' and 'OCFO ALO' dropdown menus with the text 'Pull-down menus of appropriate ALOs'. Another callout bubble points to the 'Save' button with the text 'Save assignments'.

Upon saving, the screen will reload and the assignments will be reflected in the **“User Assignment”** section.

### Audit Detail Screen – ALOs Assigned

The screenshot displays the 'Audit Detail Screen - ALOs Assigned' in a Microsoft Internet Explorer browser window. The browser title is 'View Audit z07072003a [AARTS] - Microsoft Internet Explorer provided by US Department of Education'. The page header includes the 'UNITED STATES DEPARTMENT OF EDUCATION' logo and the text 'Audit Accountability and Resolution Tracking System'. The navigation menu contains 'HOME', 'ACCOUNT', 'REGISTER', 'MANUALS', and 'LOGOUT'. The user is identified as 'Bob Builder' on 'July 07, 2003'.

The main content area is titled 'External Audit Report: z07072003a Abraham Baldwin Agricultural College - [Open]'. It features a table of audit details and a 'User Assignment' section. Two callouts are present: one pointing to the 'View All Findings' link in the 'Audit Options' section, and another pointing to the name 'Test User' in the 'PAG ALO' row of the 'User Assignment' table.

ACN	z07072003a
Title	Training Manual Audit
Audit Scope	FINANCIAL STATEMENT AUDIT
Audited Period	Start : 01/01/2001 End : 12/30/2001
Fiscal Year	2001
Auditee	Abraham Baldwin Agricultural College
	OPE ID 00154100 EIN 1586002070A1
Result	1 EXTERNAL AUDIT REPORT WITH FINDINGS <a href="#">Update</a>
Preparer	5 IPA
Primary Office	
POs	PAG,OCFO
Priority	
Rank	
Special Project	No
Pass Through	No
Cognizant Agency	Education

Date Logs	
Received hardcopy from FAC	06/01/2003
Audit Received By FAC	06/02/2003

Audit Options	
<a href="#">Update Audit</a>	
<a href="#">View All Findings</a>	
<a href="#">SFSAC Report</a>	
<a href="#">View Log</a>	
<a href="#">View / Upload File</a>	
<a href="#">Email PAG Administrators</a>	

User Assignment <a href="#">Update</a>	
PAG Specialist	<a href="#">Bob Builder</a>
PO	
PAG ALO	<a href="#">Test User</a>
OCFO ALO	<a href="#">Autho Test</a>
OIG Specialist	N/A
OGC Specialist	N/A

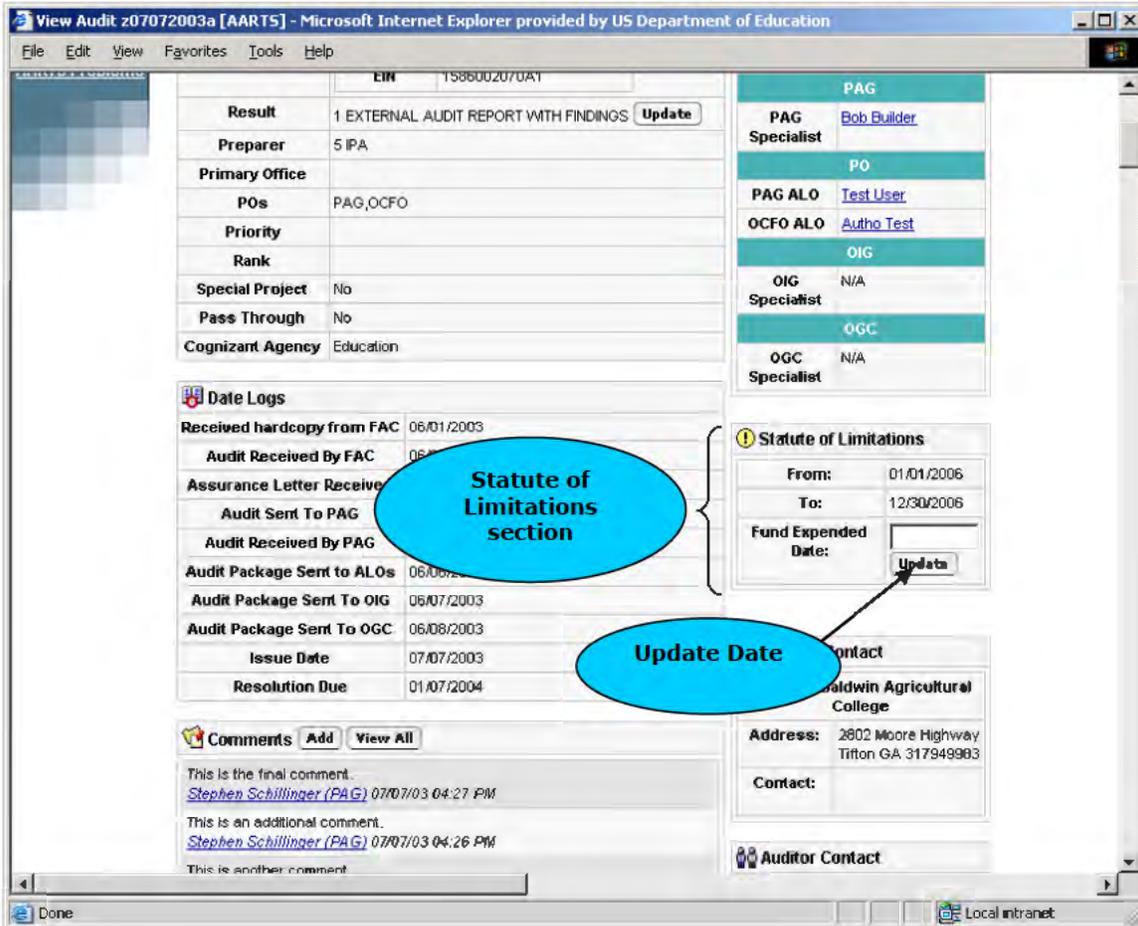
Statute of Limitations	
From:	01/01/2006

The user can view the Findings again by clicking the link for **“View All Findings”** in the **“Audit Options”** section of the **Audit Detail Screen**.

### 4.4 Statute of Limitations

At this point in the process, an additional section is available on the **Audit Detail Screen**. This section is titled **"Statute of Limitations."** The statute of limitations period is displayed. If funds were expended on a particular date, that date can be entered and saved by clicking **"Update."**

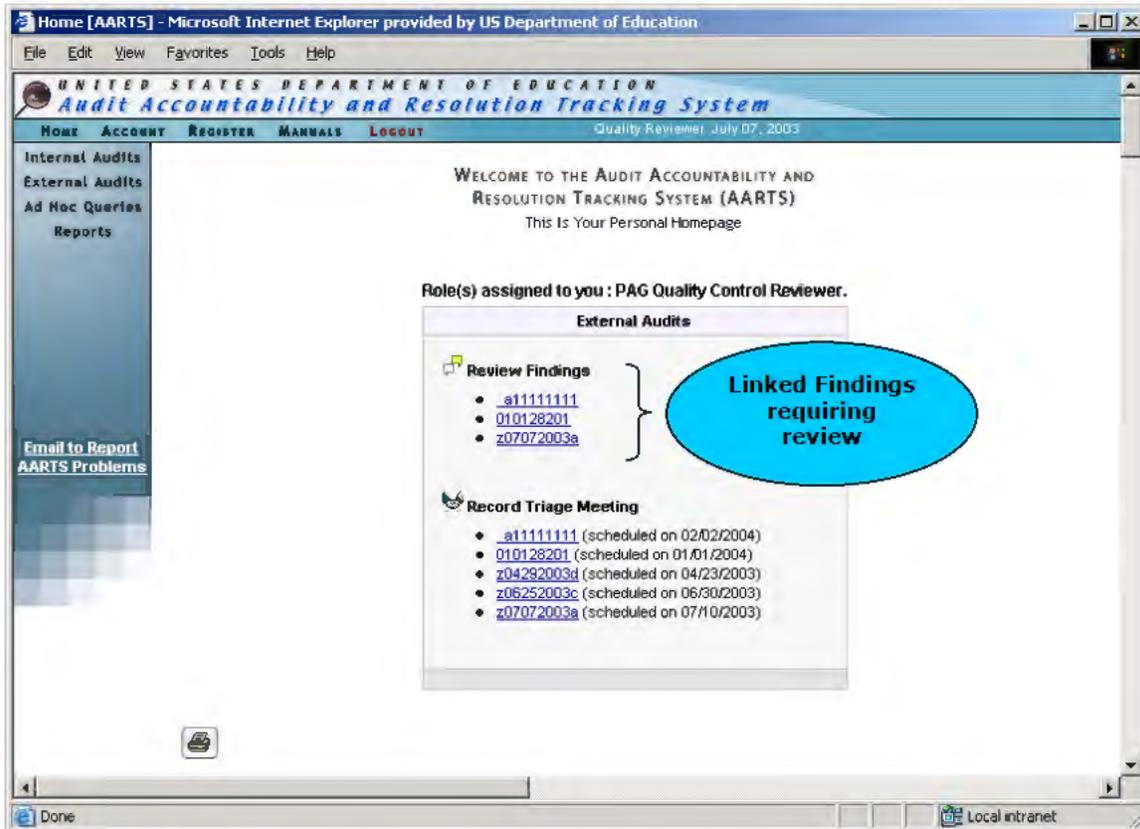
#### Audit Detail Screen – Statute of Limitations



## 4.5 Verify Coding of Findings

The Quality Control Reviewer is responsible for reviewing the coded Findings. When the Quality Control Reviewer logs into AARTS, the dashboard will indicate which Audits have Findings for them to review under the “**Review Findings**” section.

### Quality Control Reviewer’s Dashboard



Click the link for the Audit to access the **View All Findings Screen**.

## View All Findings Screen (for QC Reviewer)

Findings - Audit z07072003a [AARTS] - Microsoft Internet Explorer provided by US Department of Education

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

Home Account Register Manuals Logout Quality Reviewer July 07, 2003

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports

▲ Findings: External Audit Report z07072003a - Abraham Baldwin Agricultural College

	Finding #	Pages	Joint	Finding Type	Deficiency Code	Prior Yr?	Triage Decision	PO	CFDA #	Amount
<input type="button" value="Edit"/>	1	4	<input type="checkbox"/>	Q	C	<input type="checkbox"/>	<input type="button" value="Delete"/>	01	84.002	\$1,000,000.00
<input type="button" value="Add"/>	1	4	<input type="checkbox"/>	Q	C	<input type="checkbox"/>	<input type="button" value="Delete"/>	02	84.010	\$1,000,000.00

Review Findings

Triage Meeting Required?

Date: 07/10/2003

Yes  No

Ability to view, edit, add, and delete

Review Findings section

Triage Meeting Date

Done Local intranet

The **View All Findings Screen** displays all the Findings for the Audit. The Quality Control Reviewer can view the Finding details by clicking the linked Finding number. The Quality Control Reviewer can also delete a particular program from a Finding by clicking the appropriate **"Delete"** button. The Quality Control Reviewer can edit a Finding by clicking the **"Edit"** button, or add a new Finding by clicking the **"Add"** button.

The Quality Control Reviewer also has the ability to assign the ALO for a particular office responsible for the Finding. The capability is available on the **Audit Detail Screen** in the **"User Assignment"** section.

The Quality Control Reviewer can change the scheduled Triage Meeting date, if necessary. When the Quality Control Reviewer has completed verifying the Findings, he/she must click the **"Complete"** button in the **"Review Findings"** section of the **View All Findings Screen**.

After clicking the **“Complete”** button, the Quality Control Reviewer still has the capability to add, edit and delete Findings. Also, the program will close if the finding type chosen is “non-resolved.” If all programs within a finding have a finding type of “non-resolved” then the entire finding status will be changed to “closed.” Subsequently, if all findings are closed then the audit status will change to “closed.”

### View All Findings Screen – After Completion (for QC Reviewer)

**Findings: External Audit Report z07072003a - Abraham Baldwin Agricultural College**

	Finding #	Pages	Joint	Finding Type	Deficiency Code	Prior Yr?	Triage Decision		PO	CFDA #	Amount
<a href="#">Edit</a>	1	4	<input type="checkbox"/>	Q	C	<input type="checkbox"/>		<a href="#">Delete</a>	01	84.002	\$1,000,000.00
	1	4	<input type="checkbox"/>	Q	C	<input type="checkbox"/>		<a href="#">Delete</a>	02	84.010	\$1,000,000.00

[Add](#)

[Email to Report AARTS Problems](#)

Done Local intranet

## 4.6 Upload Audit Package

The PAG External Administrator, PAG Quality Control Reviewer, and the PAG Specialist have the ability to upload, amend, or view the Audit Package to an audit. The **"Upload Audit Package"** link will be visible on the **"Audit Detail Screen"** in the **"Audit Options"** table after the QC Review has taken place. The audit package must be a PDF file. A notification will be sent to the ALOs assigned to the audit that an audit package has been uploaded. If the audit is required to be triaged then the notification will also be sent to the OGC Manager and the OIG Non-Fed Manager. This notification will inform them that the audit package has been uploaded and if the audit is triaged, they must input their triage recommendations in AARTS.

**Audit Detail Screen (Audit Options Links)**

The screenshot shows the 'Audit Detail Screen' for 'SCR111&112 CRI - [Open]'. The page is divided into several sections:

- Header:** UNITED STATES DEPARTMENT OF EDUCATION, Audit Accountability and Resolution Tracking System. Navigation links: HOME, ACCOUNT, REGISTER, MANUALS, GLOSSARY, LOGOUT. Date: September 18, 2008.
- Left Sidebar:** Internal Audits, External Audits, Ad Hoc Queries, Reports, Admin, Email to Report AARTS Problems.
- Main Content:**

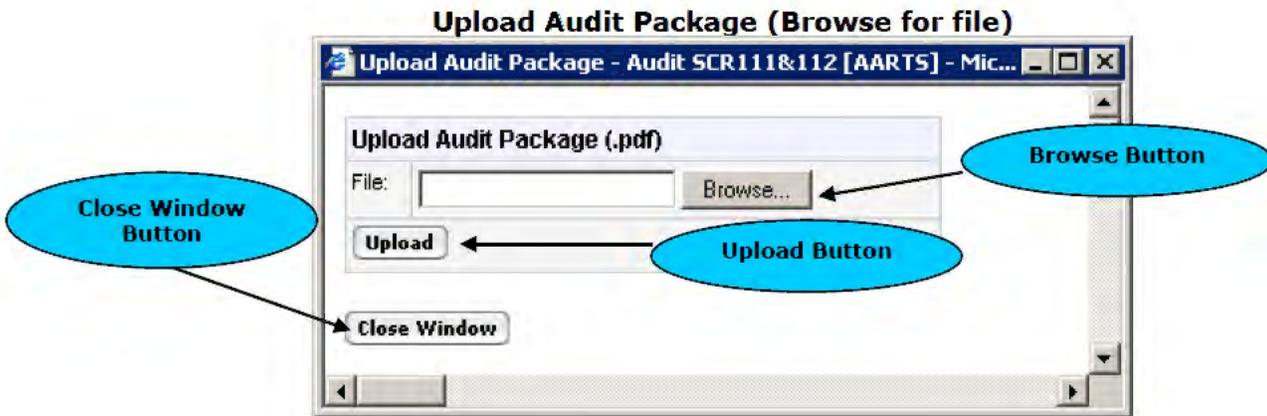
<b>ACN</b>	SCR111&112												
<b>Title</b>	Pre-Triage ALO												
<b>Audit Scope</b>	FINANCIAL STATEMENT AUDIT												
<b>Audited Period</b>	Start : 01/01/2008 End : 12/01/2008												
<b>Fiscal Year</b>	2008												
<b>Auditee</b>	<table border="1"> <tr> <th colspan="2">CRI</th> </tr> <tr> <td><b>Address</b></td> <td>8280 Greensboro Drive McClean, VA</td> </tr> <tr> <td><b>OPE ID</b></td> <td></td> </tr> <tr> <td><b>EIN</b></td> <td></td> </tr> <tr> <td><b>DUNS</b></td> <td></td> </tr> <tr> <td><b>TIN</b></td> <td></td> </tr> </table>	CRI		<b>Address</b>	8280 Greensboro Drive McClean, VA	<b>OPE ID</b>		<b>EIN</b>		<b>DUNS</b>		<b>TIN</b>	
CRI													
<b>Address</b>	8280 Greensboro Drive McClean, VA												
<b>OPE ID</b>													
<b>EIN</b>													
<b>DUNS</b>													
<b>TIN</b>													
<b>Result</b>	1 EXTERNAL AUDIT REPORT WITH FINDINGS <input type="button" value="Update"/>												
<b>Preparer</b>	3 STATE AUDITOR												
<b>Primary Office</b>													
<b>POs</b>	OESE,OSERS,PAG												
<b>Priority</b>	1 Statute of limitations will begin within six(6) months												
<b>Rank</b>													
- Right Sidebar:**
  - Audit Options:** Update Audit, Delete Audit, Add New Audit, View All Findings, Pre-Triage Meeting, Enter Triage Meeting Decision, SFSAC Report, View Log, View / Upload File, Upload Audit Package, Email PAG Administrators, Email All Assigned Users.
  - User Assignment:** Update
    - PAG Specialist:** Geminio Cortez
    - PO:** Delores Warner

A blue callout bubble with the text "Upload Audit Package Link" and an arrow points to the "Upload Audit Package" link in the "Audit Options" section.

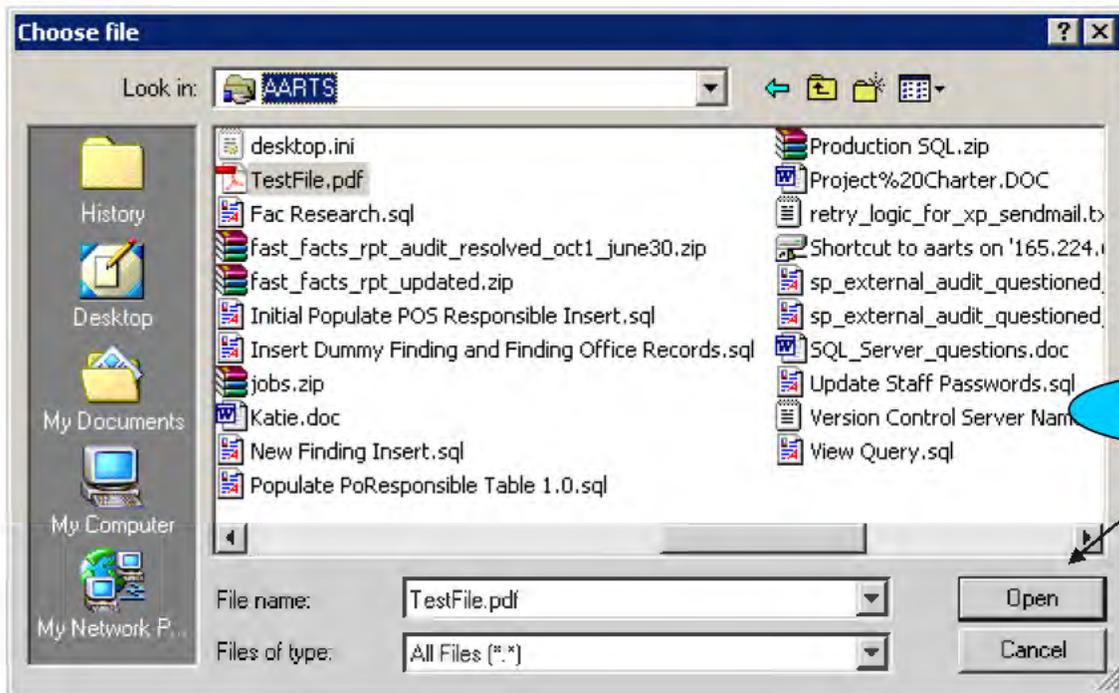
After the **"Upload Audit Package"** link is clicked the **"Upload Audit Package"** page will appear. The **"Upload"** button will also appear on this page.



Once the upload button is clicked a page will appear that will allow PDF files to be uploaded. Click the "Browse" button to navigate to a PDF file. When the "Choose File" window opens select a file and then click the "Open" button. Once a PDF file is selected choose the "Upload" button to attach the file to the Audit. To close the windows press the "Close Window" button. See screens below:



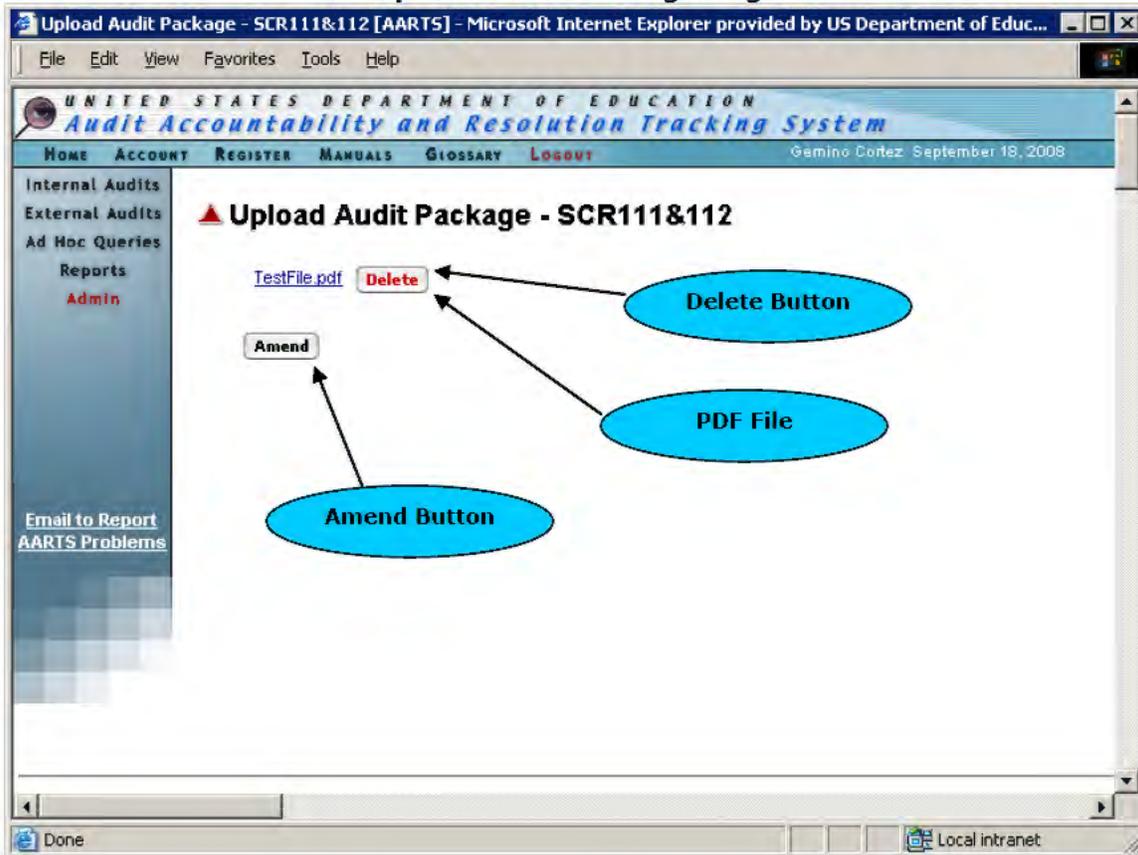
### Choose File Window



The **PDF file** will be uploaded to the audit. It will be visible on the **“Upload Audit Package”** page. An audit package can be deleted by clicking the **“delete”** button. To amend an audit package press the **“amend”** button. If the user chooses to amend the audit package, the **“Upload Audit Package Browse”** window will appear and the PDF file chosen will replace the previous one.

Note: Each time a user uploads, deletes or amends an audit package an entry is filed in the **“View Log”** indicating the user who uploaded the package as well as the date and time of the upload.

### Upload Audit Package Page



Once the audit package has been successfully uploaded, all AARTS users will see the **“View Audit Package”** link under **“Audit Options”**. If the user clicks on the link the page will be displayed with a link to the audit package for viewing.

View Audit SCR51&52 [AARTS] - Microsoft Internet Explorer provided by US Department of Education

File Edit View Favorites Tools Help

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

HOME ACCOUNT REGISTER MANUALS GLOSSARY Logout John Gard September 24, 2008

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports

[Email to Report AARTS Problems](#)

### External Audit Report: SCR51&52 SCR51 - [Open]

<b>ACN</b>	SCR51&52												
<b>Title</b>	SCR51												
<b>Audit Scope</b>	FINANCIAL STATEMENT AUDIT												
<b>Audited Period</b>	Start : 01/01/2008 End : 12/01/2008												
<b>Fiscal Year</b>	2008												
<b>Auditee</b>	<table border="1"> <tr> <td colspan="2">SCR51</td> </tr> <tr> <td><b>Address</b></td> <td>York, PA 17404</td> </tr> <tr> <td><b>OPE ID</b></td> <td></td> </tr> <tr> <td><b>EIN</b></td> <td></td> </tr> <tr> <td><b>DUNS</b></td> <td></td> </tr> <tr> <td><b>TIN</b></td> <td></td> </tr> </table>	SCR51		<b>Address</b>	York, PA 17404	<b>OPE ID</b>		<b>EIN</b>		<b>DUNS</b>		<b>TIN</b>	
SCR51													
<b>Address</b>	York, PA 17404												
<b>OPE ID</b>													
<b>EIN</b>													
<b>DUNS</b>													
<b>TIN</b>													
<b>Result</b>	1 EXTERNAL AUDIT REPORT WITH FINDINGS												
<b>Preparer</b>	2 OTHER FED AGENCY												
<b>Primary Office</b>													
<b>POs</b>	OESE_OSERS_PAG												
<b>Priority</b>	1 Statute of limitations will begin within six(6) months												
<b>Rank</b>													

**Audit Options**

- [View All Findings](#)
- [Pre-Triage Meeting](#)
- [SFSAC Report](#)
- [View Log](#)
- [View / Upload File](#)
- [View Audit Package](#)
- [Email PAG Administrators](#)

**User Assignment**

<b>PAG</b>	
<b>PAG Specialist</b>	<a href="#">Geminio Cortez</a>
<b>PO</b>	
<b>OESE ALO</b>	<a href="#">Delores Warner</a>
<b>OSERS ALO</b>	<a href="#">Edward Anthony</a>
<b>PAG ALO</b>	<a href="#">Debbie Jordan</a>
<b>OIG</b>	
<b>OIG Specialist</b>	N/A

**View Audit Package Link**

Local intranet

Upload Audit Package - SCR51&52 [AARTS] - Microsoft Internet Explorer provided by US Department of Education

File Edit View Favorites Tools Help

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

HOME ACCOUNT REGISTER MANUALS GLOSSARY Logout John Gard September 24, 2008

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports

[Email to Report AARTS Problems](#)

### ▲ Upload Audit Package - SCR51&52

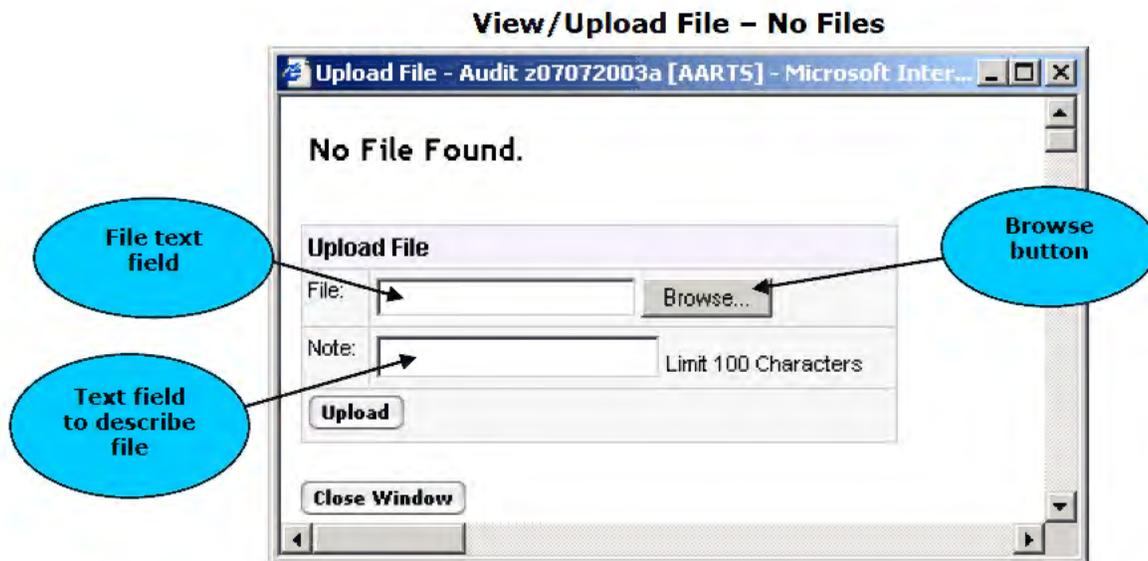
[sohso.pdf](#)

**Link to Audit Package**

Local intranet

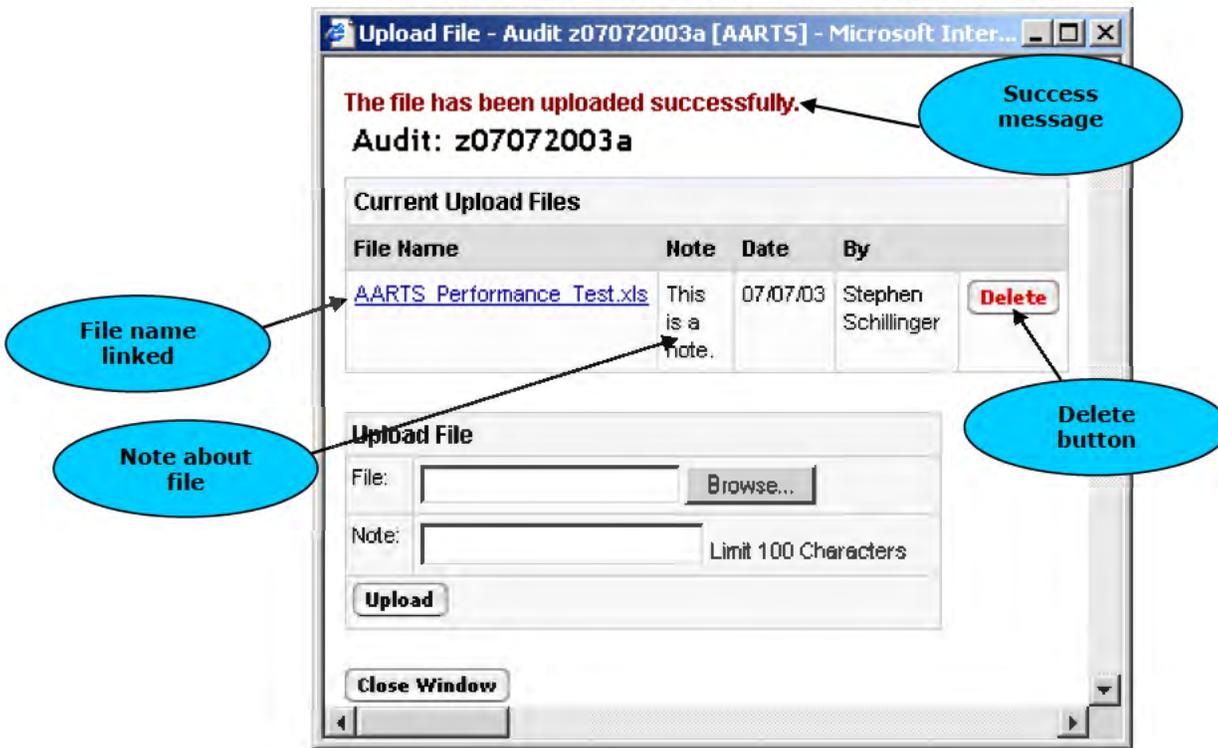
## 4.7 eJacket Upload

The ALO, assigned PO Specialists, PAG External Admins, PAG Specialists, OIG Admins, and DBAs have the ability to upload an eJacket file to an audit. The "eJacket Upload" link will be visible on the "Audit Detail Screen" in the "Audit Options" table. The eJacket upload process matches the look and feel of the "View Upload/File" feature. The only difference is that a comment/note must be entered when uploading an eJacket file.



The user can click the "Browse" button to locate a file on their file system. When the file is located, click the "Open" button in the Windows dialog box. The path and file name will be displayed in the "File" text field. The user can then apply a note describing the file in the "Note" text field. To exit without uploading, click the "Close Window" button. To complete the upload, click the "Upload" button. The small browser window will reload and indicate that the file was successfully uploaded. If a file already exists with that file name, the system will indicate so.

### View/Upload File Screen – Successful Upload

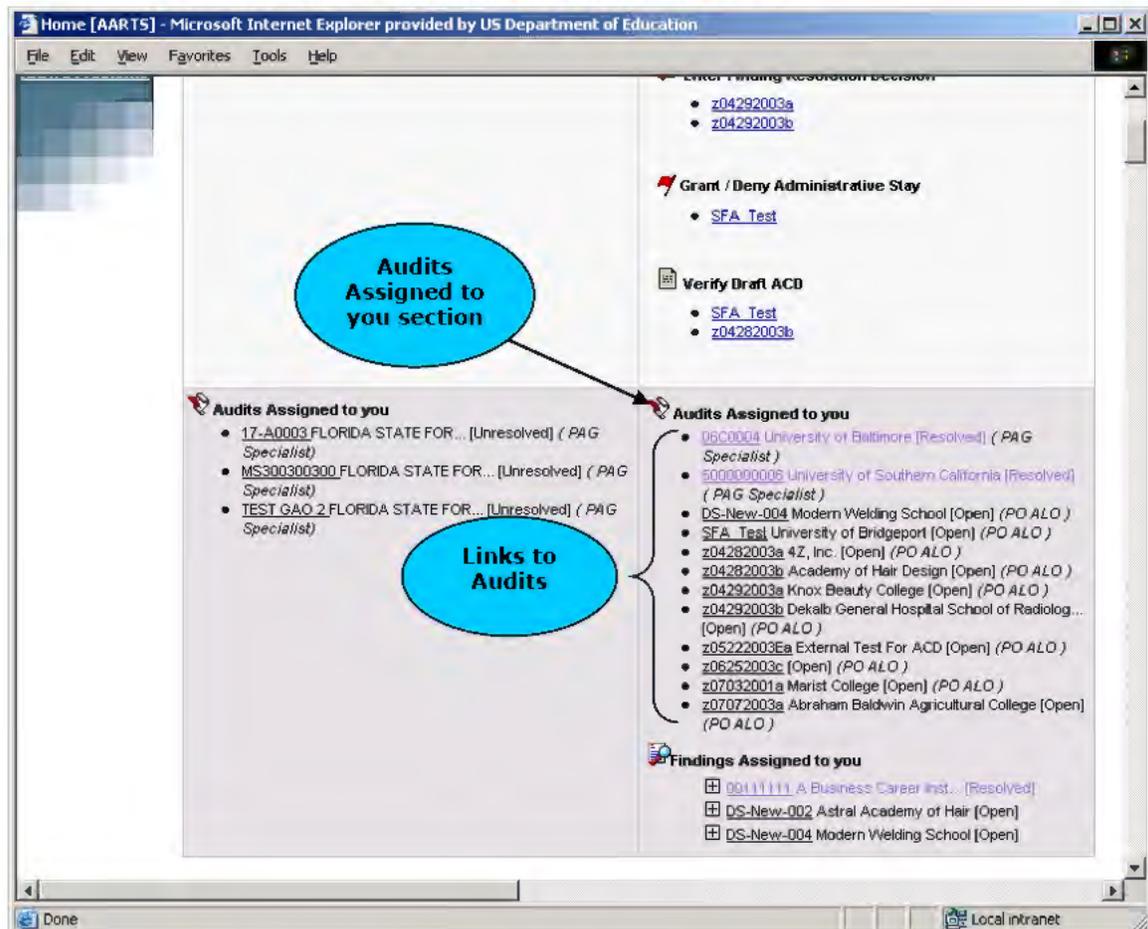


The “**Current Upload Files**” section displays all files uploaded for the Audit. The name of the file is listed under “**File Name**.” Clicking the link for the file will allow the user to open and view the file. The note associated with the file is displayed under the “**Note**” heading. The date and the name of the user uploading the file are also displayed. A “**Delete**” button is available to the user and to the Administrator. To close the new browser window, click the “**Close Window**” button.

## 4. 8 Additional Assignments

The ALOs assigned to an Audit are required to make the PO Specialist assignments. When ALOs logs into the system, the Audits to which they have been assigned appear in the lower part of the dashboard in the **"Audits Assigned to you"** section.

### ALOs Dashboard (Lower Half)



Click the link for an Audit to access its **Audit Detail Screen**.

### Audit Detail Screen (for ALOs)

**External Audit Report: z07072003a Abraham Baldwin Agricultural College - [Open]**

<b>ACH</b>	z07072003a
<b>Title</b>	Training Manual Audit
<b>Audit Scope</b>	FINANCIAL STATEMENT AUDIT
<b>Audited Period</b>	Start: 01/01/2001 End: 12/30/2001
<b>Fiscal Year</b>	2001
<b>Auditee</b>	Abraham Baldwin Agricultural College
<b>OPE ID</b>	00154100
<b>EIN</b>	1586002070A1
<b>Result</b>	1 EXTERNAL AUDIT REPORT WITH FINDINGS
<b>Preparer</b>	5 IFA
<b>Primary Office</b>	
<b>POs</b>	PAG OCFO
<b>Priority</b>	
<b>Rank</b>	
<b>Special Project</b>	No
<b>Pass Through</b>	No
<b>Cognizant Agency</b>	Education

**Update assignment button**

<b>PAG Specialist</b>	Bob Euler
<b>PO</b>	
<b>PAG ALO</b>	Test User
<b>OCFO ALO</b>	Authc Test
<b>OIG Specialist</b>	N/A
<b>OGC Specialist</b>	N/A

**PO Specialist assignment section**

<b>F#</b>	PO Specialist
	PAG (11)
1	

**Findings section**

<b>Number of Monetary Findings</b>	1
<b>Number of Non-Monetary Findings</b>	0
<b>Total Number of Findings</b>	1
<b>Questioned Amount</b>	\$2,000,000.00

**Administrative Stay**

Request

From: [ ] To: [ ]

Reason: [ ]

Finding Applied to Stay:  All  1

Comment: [ ]

**Comments** Add View All

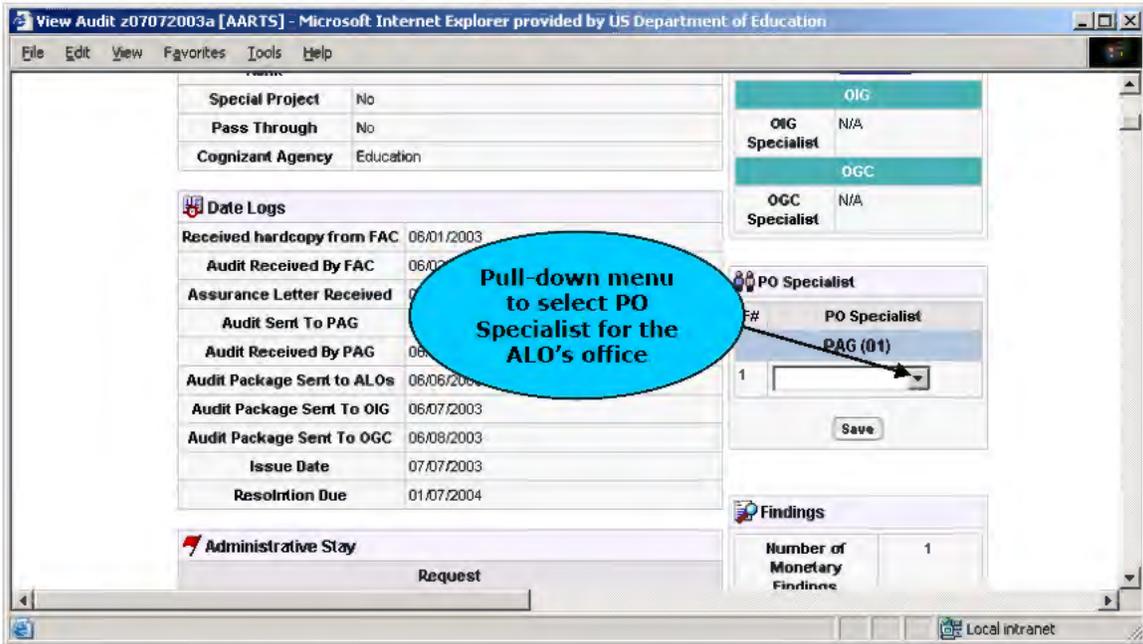
This is the final comment.  
Stephen Schillinger (PAG) 07/07/03 04:27 PM

This is an additional comment.

Two new sections appear on the **Audit Detail Screen**. The **"PO Specialist"** section appears beneath the **"User Assignment"** section and indicates the PO Specialists assigned to the Audit. ALOs only see assignments for Findings to which their office has been assigned. To make or update the PO Specialist assignment, click the **"Update"** icon in the **"PO Specialist"** section. The **Audit Detail Screen** will refresh, and the **"PO Specialist"** section will become a form. The ALO can select PO Specialists from the pull-down menu(s). Each Finding to which the office is assigned

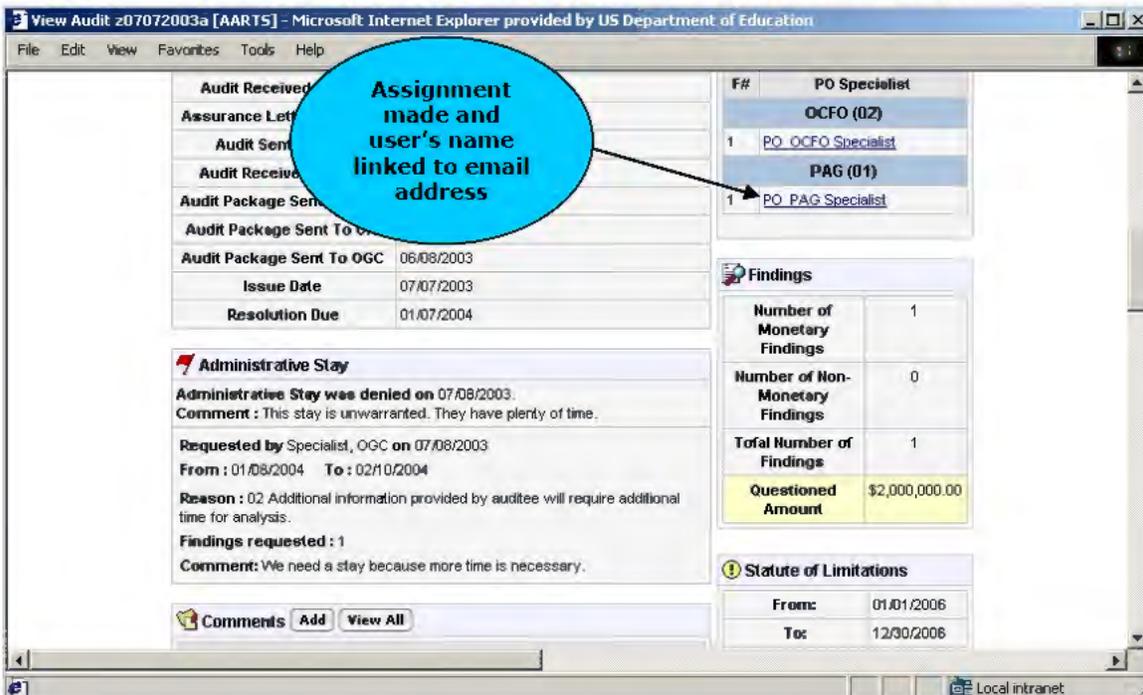
will need to have a PO Specialist selected. Click the "Save" button to make the assignment(s). As of July 2008 the PO Specialist assignment will not be required if all findings for a PO have a finding type of non-resolved.

### Audit Detail Screen – PO Specialist Section



The **Audit Detail Screen** again will refresh, and the assignment(s) will be displayed. The name of the user is linked so that an email message can be sent.

### Audit Detail Screen – PO Specialist Assignment Made



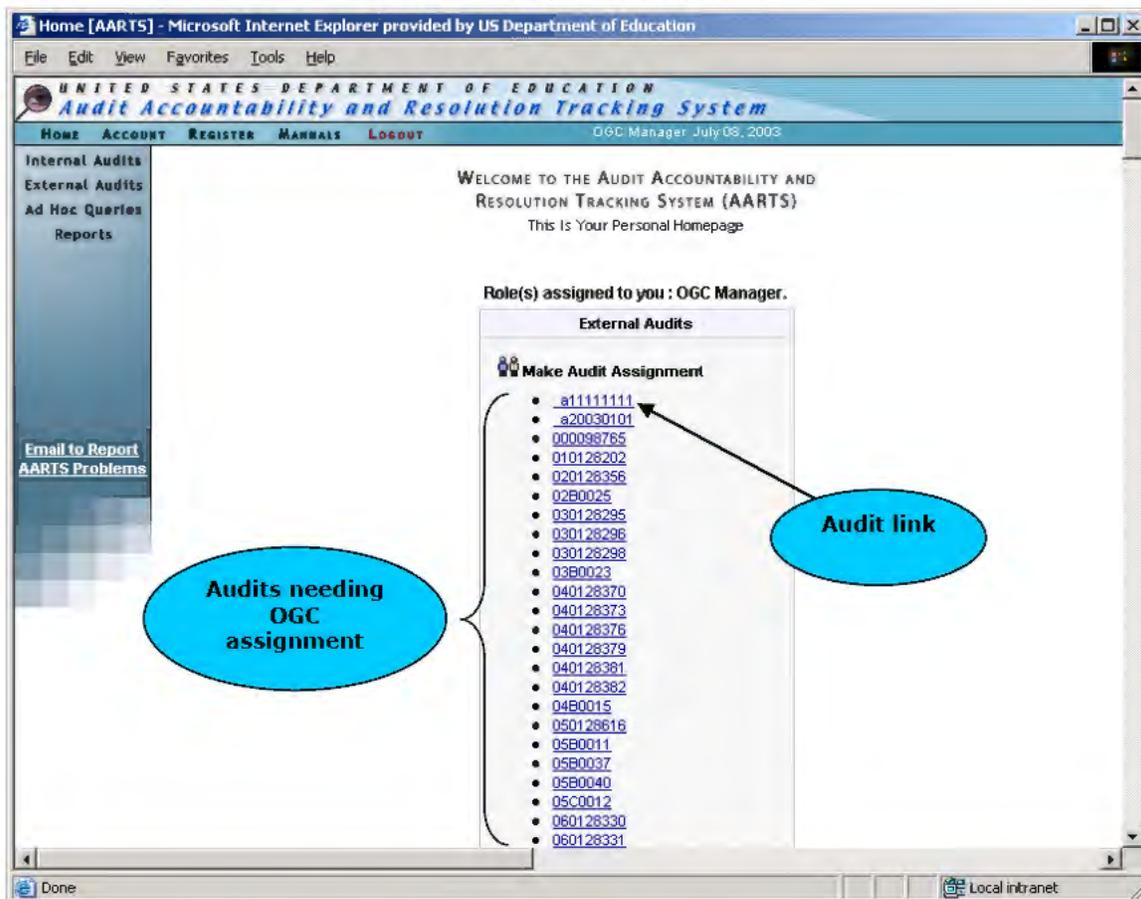
An additional section labeled **"Findings"** displays the Total Number of Findings that do not have the finding type of "non-resolved," and the total Questioned Amount of the program offices within findings that do not have the finding type of "non-resolved".

**Findings**

Findings	
Total Number of Findings	2
Questioned Amount	\$53,756.43

OIG and OGC assignments also can be made at this point. The OGC Manager is responsible for assigning the OGC Specialist to the Audit. When the OGC Manager logs into the system, the dashboard will indicate which Audits require assignments under the **"Make Audit Assignment"** section.

**OGC Manager's Dashboard**



Click the link for the Audit to access the **Audit Detail Screen**.

### Audit Detail Screen (OGC Manager)

The screenshot displays the 'View Audit z07072003a [AARTS]' page in Microsoft Internet Explorer. The page title is 'External Audit Report: z07072003a Abraham Baldwin Agricultural College - [Open]'. The main content area is divided into several sections:

- Audit Information Table:**

<b>ACH</b>	<b>z07072003a</b>
<b>Title</b>	Training Manual Audit
<b>Audit Scope</b>	FINANCIAL STATEMENT AUDIT
<b>Audited Period</b>	Start : 01/01/2001 End : 12/30/2001
<b>Fiscal Year</b>	2001
<b>Auditee</b>	Abraham Baldwin Agricultural College
	OPE ID 00154100 EIN 1586002070A1
<b>Result</b>	1 EXTERNAL AUDIT REPORT WITH FINDINGS
<b>Preparer</b>	S IPA
<b>Primary Office</b>	
<b>POs</b>	PAC
<b>Priority</b>	
<b>Rank</b>	
<b>Special Project</b>	No
<b>Pass Through</b>	No
<b>Cognizant Agency</b>	Education
- Audit Options:**
  - View All Findings
  - Pre Triage Meeting
  - SFSAC Report
  - View Log
  - View / Upload File
  - Email PAG Administrators
- User Assignment:**
  - PAG Specialist:** Bob Builder
  - PO:**
  - PAG ALO:** Test User
  - OCFO ALO:** Autho Test
  - OIG:**
  - OIG Specialist:** N/A
  - OGC Specialist:** N/A
- Date Logs:**
  - Received hardcopy from FAC: 06/01/2003
  - Audit Received By FAC: 06/02/2003

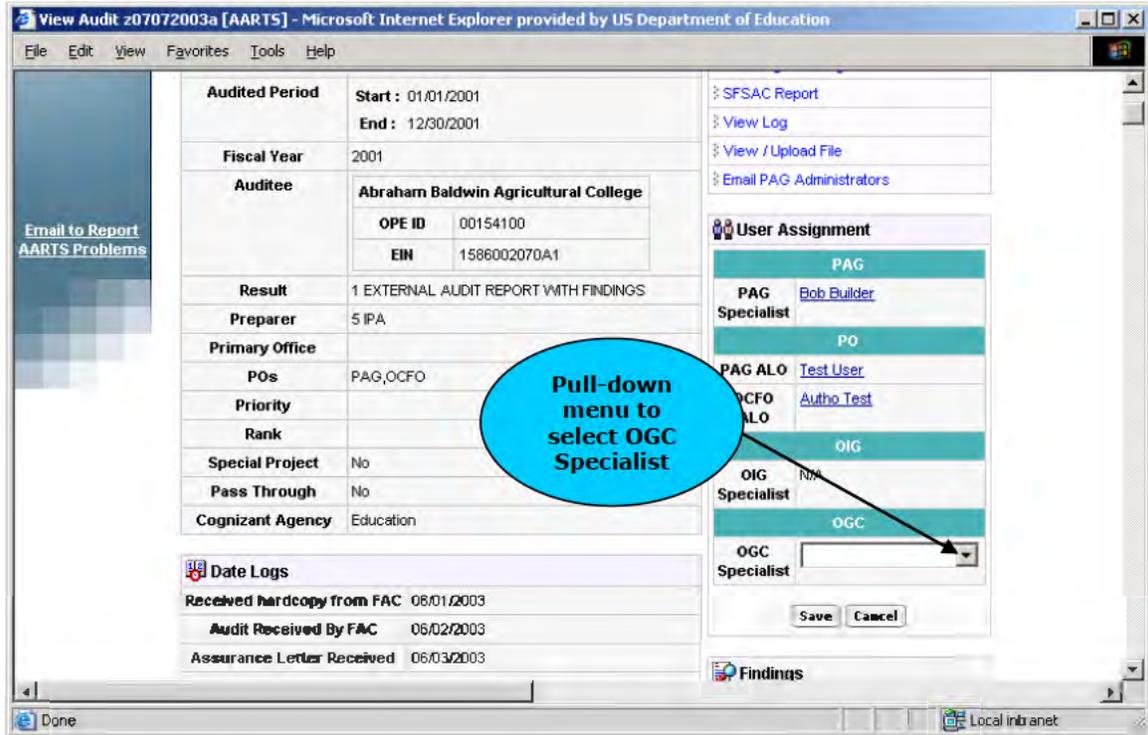
Annotations on the screenshot include:

- A blue oval labeled "Update Assignment button" pointing to the "Update" button in the "User Assignment" section.
- A blue oval labeled "OGC Specialist needing assignment" pointing to the "OGC Specialist" row in the "User Assignment" table.

The OGC Specialist assignment is located in the "User Assignment" portion of the screen. The OGC Manager should click the "Update" button to make the assignment.

The **Audit Detail Screen** will refresh.

### Audit Detail Screen – User Assignment Section



The **“User Assignment”** portion of the screen will be a form, with the list of all OGC Specialists available in the pull-down menu. The OGC Manager makes the selection from the pull-down menu and clicks the **“Save”** button to save the assignment.

The **Audit Detail Screen** will refresh and the assignment will be made.

### Audit Detail Screen – OGC Specialist Assignment Made

The screenshot shows the 'View Audit z07072003a [AARTS]' interface in Microsoft Internet Explorer. The main content area is divided into several sections:

- Audited Period:** Start: 01/01/2001, End: 12/30/2001
- Fiscal Year:** 2001
- Auditee:** Abraham Baldwin Agricultural College
 

OPE ID	00154100
EIN	1586002070A1
- Result:** 1 EXTERNAL AUDIT REPORT WITH FINDINGS
- Preparer:** 5 IPA
- Primary Office:** [Redacted]
- POs:** [Redacted]
- Priority:** [Redacted]
- Rank:** [Redacted]
- Special Project:** [Redacted]
- Pass Through:** [Redacted]
- Cognizant Agency:** Education

On the right side, the **User Assignment** section is expanded, showing a list of roles and their assigned users:

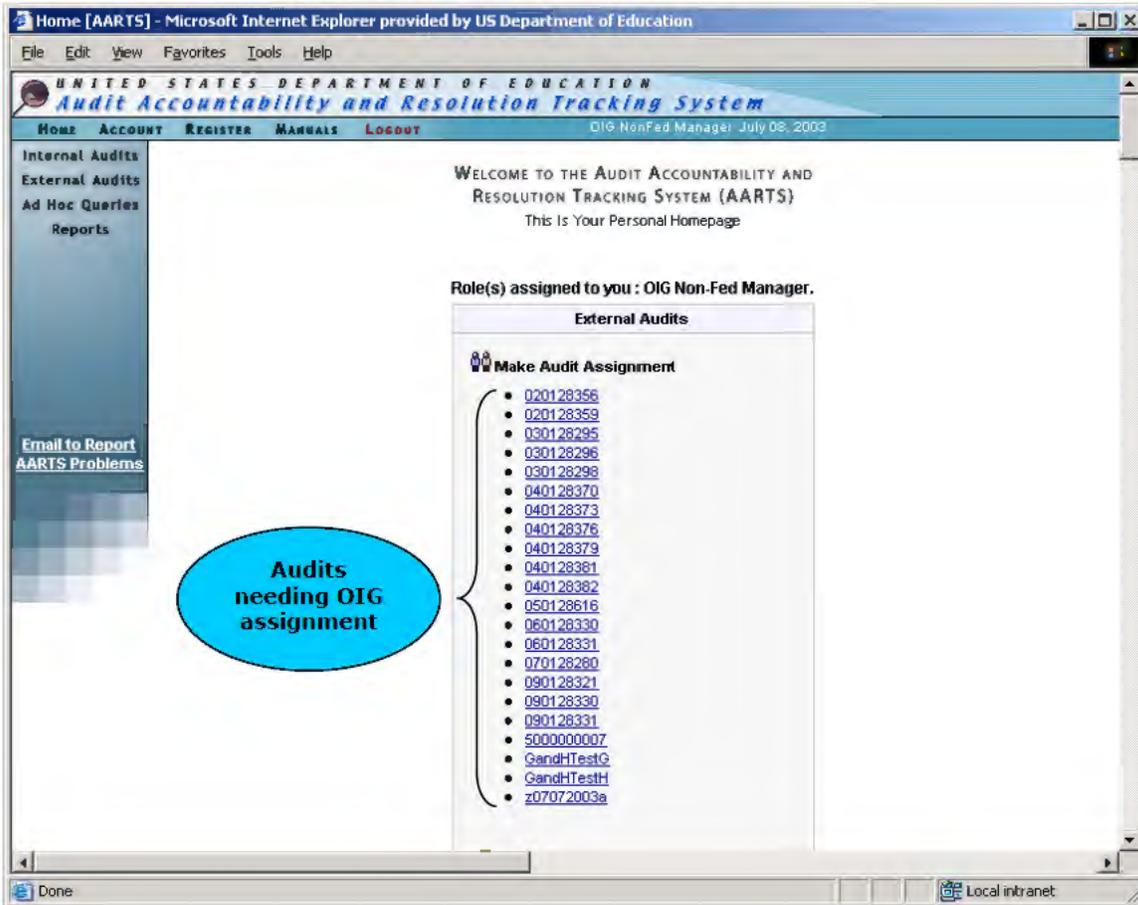
- PAG Specialist:** [Bob Builder](#)
- PO:**
  - PAG ALO:** [Test User](#)
  - OCFO ALO:** [Autho Test](#)
- OIG Specialist:** N/A
- OGC Specialist:** [OGC Specialist](#)

A blue callout bubble with the text "Assignment made and user's name linked to email address" points to the "OGC Specialist" link. Below this, the **Findings** section shows "Number of Monetary Findings" as 1.

At the bottom left, there is a button labeled "Email to Report AARTS Problems". At the bottom right, the status bar shows "Local intranet".

Either the OIG Manager or the OIG Non-Federal Manager makes the OIG Specialist assignment. If the Audit is an OIG Audit, then the OIG Manager makes the assignment. If the Audit is not an OIG Audit, but has over \$500,000 in total questioned costs, then the OIG Non-Federal Manager assigns the OIG Specialist. If neither condition is satisfied, OIG participation is not required.

### OIG Non-Federal Manager's Dashboard



The OIG Specialist assignment is located in the "User Assignment" portion of the screen. The appropriate OIG Manager should click the "Update" button to make the assignment. The **Audit Detail Screen** will refresh.

### Audit Detail Screen (for OIG Non-Federal Manager)

The screenshot shows the AARTS interface with the following data:

ACH	z07072003a
Title	Training Manual Audit
Audit Scope	FINANCIAL STATEMENT AUDIT
Audited Period	Start : 01/01/2001 End : 12/30/2001
Fiscal Year	2001
Auditee	Abraham Baldwin Agricultural College
	OPE ID 00154100
	EIN 1586002070A1
Result	1 EXTERNAL AUDIT REPORT WITH FINDINGS
Preparer	5 IPA
Primary Office	
POs	PAG,OCFO
Priority	
Rank	
Special Project	No
Pass Through	No
Cognizant Agency	Education

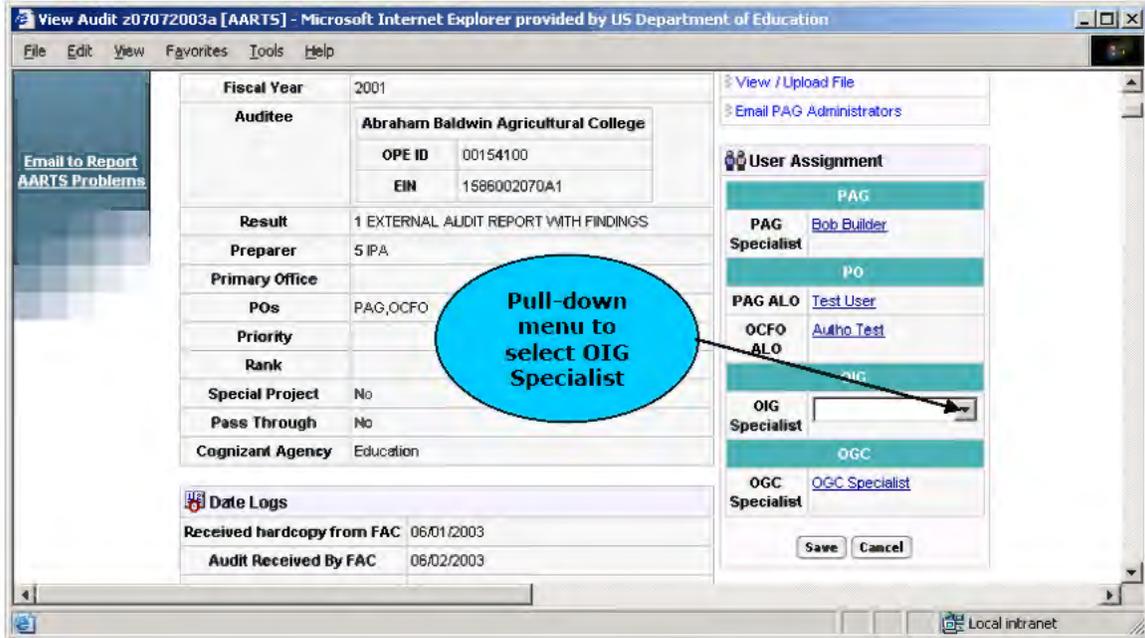
**User Assignment Section:**

- PAG Specialist:** [Bob Builder](#)
- PO:**
- PAG ALO:** [Test User](#)
- OCFO ALO:** [Autho Test](#)
- OIG Specialist:** N/A
- OGC Specialist:** [OGC\\_Specialist](#)

**Date Logs:**

- Received hardcopy from FAC: 06/01/2003
- Audit Received By FAC: 06/02/2003

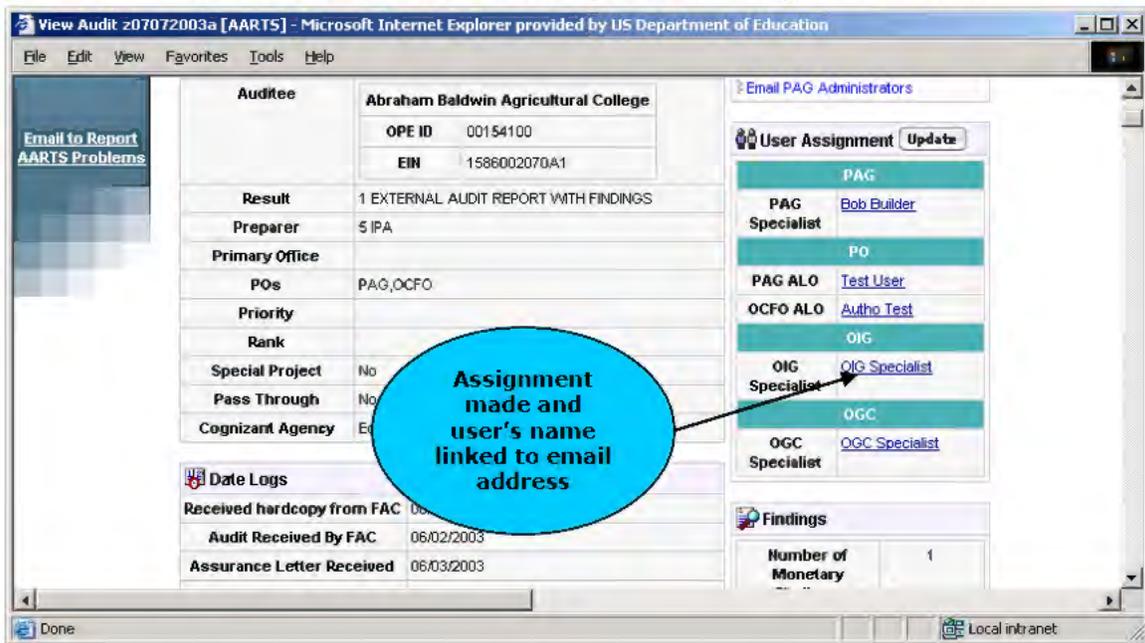
### Audit Detail Screen – User Assignment Section



The "User Assignment" portion of the screen will be a form, with the list of all OIG Specialists available in the pull-down menu. The appropriate OIG Manager makes the selection from the pull-down menu and clicks the "Save" button to save the assignment.

The **Audit Detail Screen** will refresh and the assignment will be made.

### Audit Detail Screen – OGC Specialist Assignment Made



## 4.9 Resolution Decision

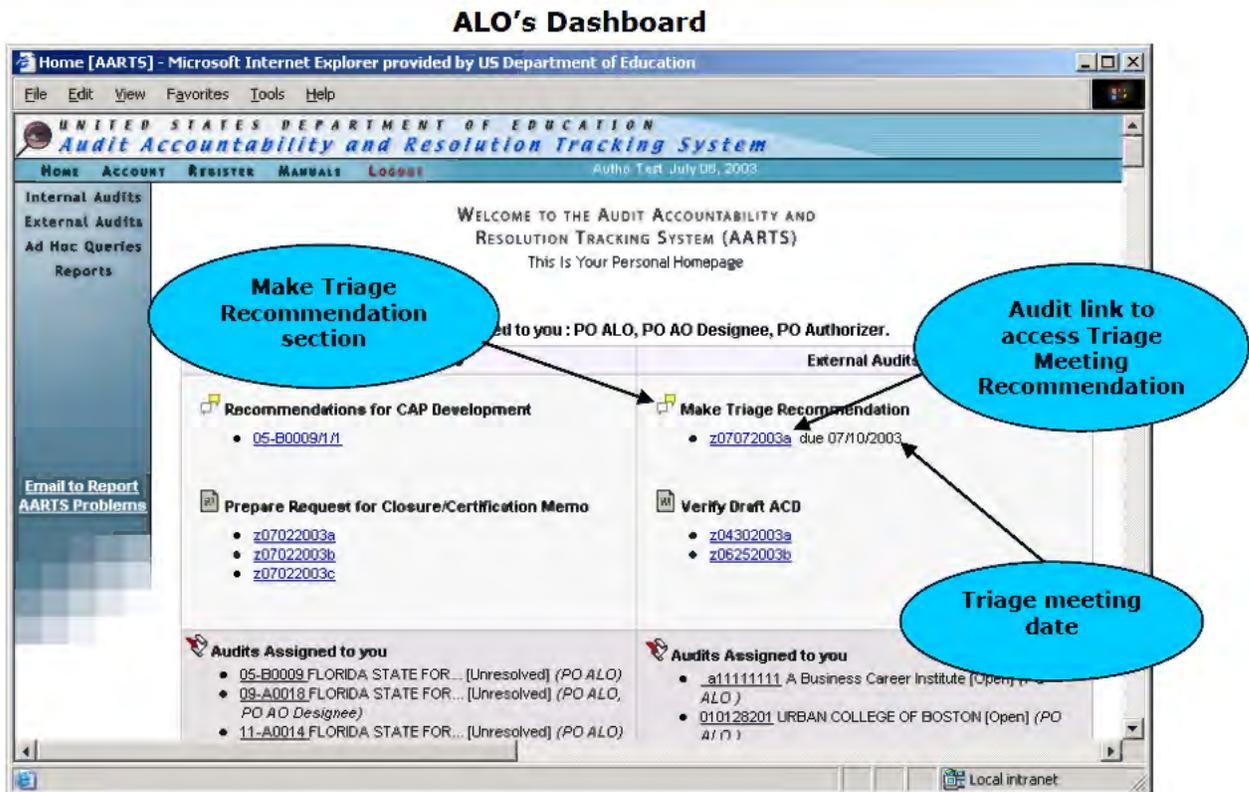
The resolution decision process involves several steps. If a Triage meeting is required, managers and those users assigned to the Audit and Finding has the opportunity to recommend resolution approaches. Once a final decision has been made regarding the resolution approach, the decision is entered into the system. Resolution decisions can be changed after being selected. Finally, an Administrative Stay can be requested.

The request of Administrative Stay is not authorized and will be removed from AARTS in the near future.

### 4.9.1 Triage Recommendations

The PAG Specialist, ALOs assigned to the Findings, OGC Manager, and appropriate OIG Manager has the capability to make Pre-Triage meeting recommendations regarding resolution decisions. These recommendations can be made up to the point that the Quality Control Reviewer has specified the final resolution decision.

The dashboard will contain a section titled **"Make Triage Recommendation."** The user can specify resolution decision recommendations for each of the Audits listed by clicking the link for the audit to access the Triage Meeting recommendation screen.



## Triage Meeting Recommendation Screen

The screenshot shows the 'Triage Meeting Recommendation' screen. The browser window title is 'Triage - Audit z07072003a [AARTS] - Microsoft Internet Explorer provided by US Department of Education'. The page header includes 'UNITED STATES DEPARTMENT OF EDUCATION Audit Accountability and Resolution Tracking System' and navigation links like 'HOME', 'ACCOUNT', 'REGISTER', 'MANUALS', and 'LOGOUT'. The main content area is titled 'Triage Meeting Recommendation : z07072003a Abraham Baldwin Agricultural College'. Below this is a 'Make Triage Recommendation' form with a table for 'Finding' and 'Recommendation'. The table has one row with '1' in the 'Finding' column and a pull-down menu in the 'Recommendation' column. A 'Comment' field is to the right of the table. A 'Save' button is at the bottom left of the form. A 'Spell Check' icon (ABC) is in the bottom right of the form. Two blue callout boxes with arrows point to the pull-down menu and the comment field. The callout for the pull-down menu says 'Recommendation pull-down must be specified to save'. The callout for the comment field says 'Comment field'.

The user is presented a form, which allows the user to specify a recommended resolution approach from a pull-down menu for each Finding. A comment also can be associated with each recommended resolution decision but is not required. A recommendation is required to save the recommendations. A **"Spell Check"** icon is available to validate the spelling of the comment. Click the **"Save"** button to save the recommended resolution decision.

The **Pre-Triage Meeting Screen** will display.

### Pre-Triage Meeting Screen

**Users able to recommend decisions**

	Decision	Comment
<b>Finding 1</b>		
Test User (PAG ALO)	No Recommendation Made yet	
Bob Builder (PAG PAG Specialist)	Technical Assistance	Technical assistance should be applied because they are in need of our help.
Autho Test (OCFO ALO)	Full Resolution	We recommend the full resolution because it makes the most sense.
OGC Specialist (OGC Specialist)	No Recommendation Made yet	
oig Non-fed manager (OIG OIG Non-Fed Manager)	No Recommendation Made yet	
OGC Manager (OGC OGC Manager)	No Recommendation Made yet	
OIG Specialist (OIG Specialist)	Abbreviated Resolution	I think abbreviated should be used because it is a prime candidate.
oig nonfed (OIG OIG Non-Fed Manager)	No Recommendation Made yet	
OIG NonFed Manager (OIG OIG Non-Fed Manager)	No Recommendation Made yet	

**Recommended decisions specified**

**No recommended decisions specified yet**

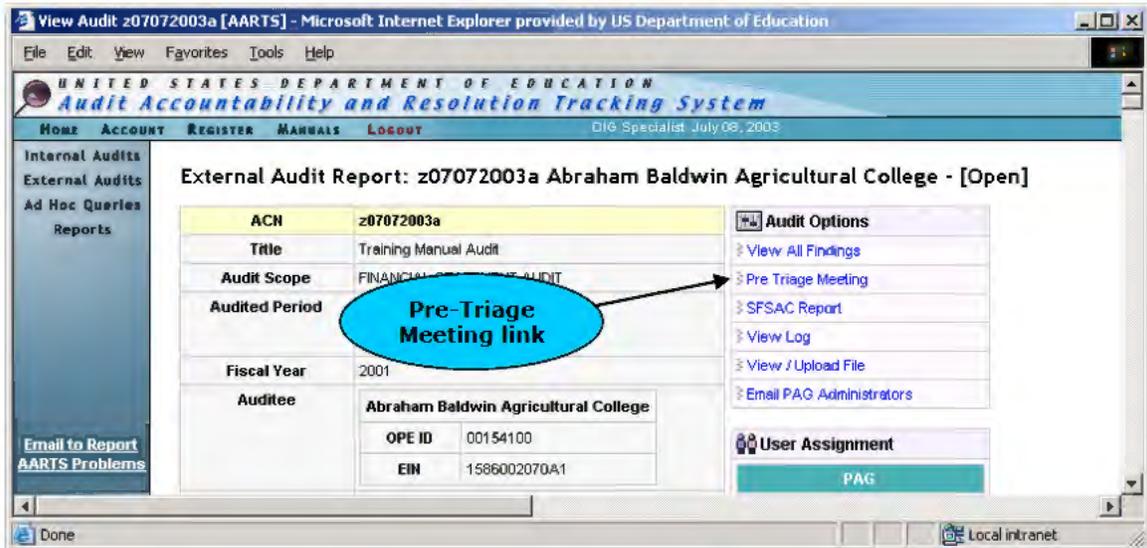
**View Audit link**

**Triage Option**  
[Enter / Update Recommendation](#)  
[View Audit](#)

All Findings for the Audit will be displayed. Each Finding will have a list of users who can make recommendations for resolution decision. If the user has made a recommendation, the recommended decision and any associated comment will be displayed. The **"Triage Option"** section contains a link for **"Enter/Update Recommendation,"** that allows the user to change his/her recommended decision approach. A link for **"View Audit"** allows the user to go back to the **Audit Detail Screen**.

The **Audit Detail Screen** will contain a new link for “**Pre-Triage Meeting,**” providing access to the **Pre-Triage Meeting Screen.**

### Audit Detail Screen

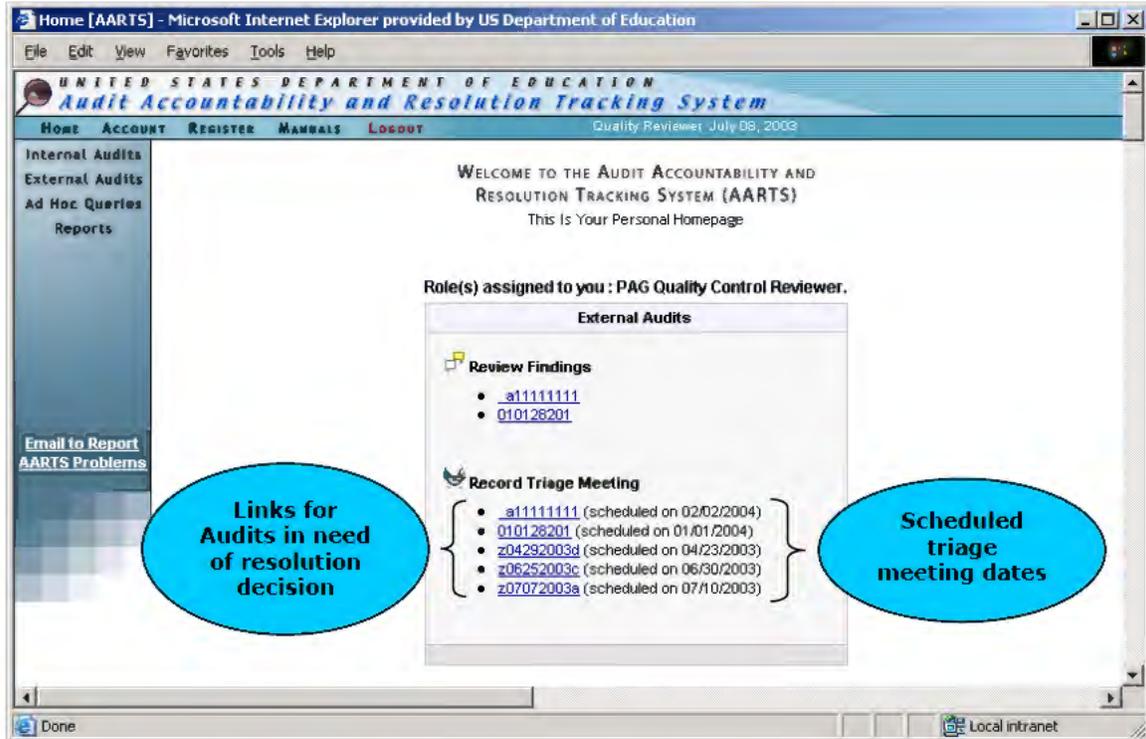


### 4.9.2 Enter Finding Resolution Decision

Either the ALO or the Quality Control Reviewer can enter the final Finding resolution decision. If only one office is assigned to a Finding and, therefore, only one ALO, the ALO assigned to the Audit can enter the Finding resolution decision. If a Triage meeting has taken place, the Quality Control Reviewer enters the Finding resolution decision.

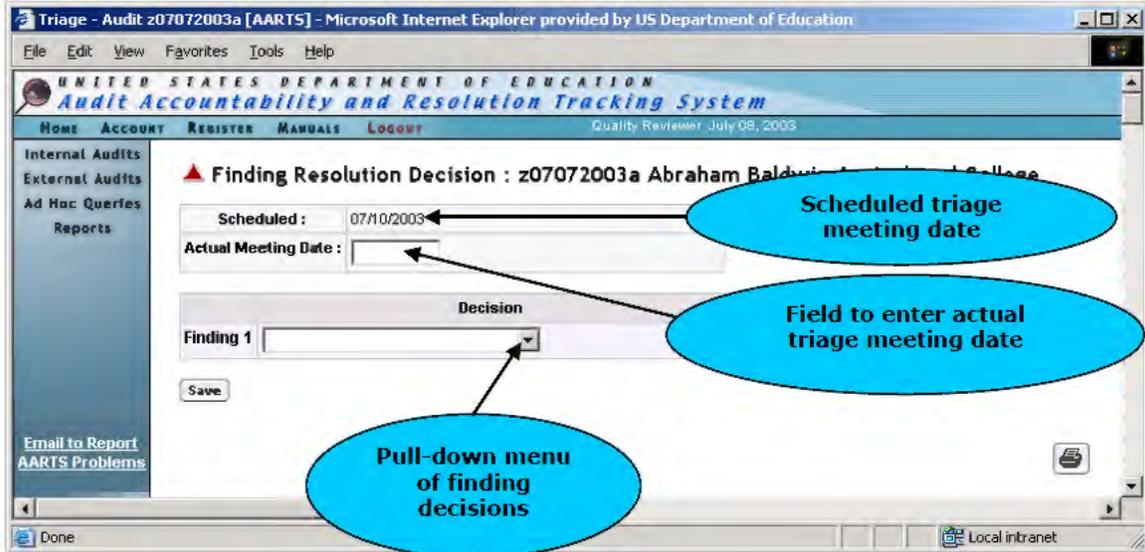
The dashboard will display a section titled “Record Triage Meeting.”

#### Quality Control Reviewer’s Dashboard



Audits that require a resolution decision specified for its Findings will be listed. Click the link for the Audit to access the **Finding Resolution Decision Screen**.

### Finding Resolution Decision Screen

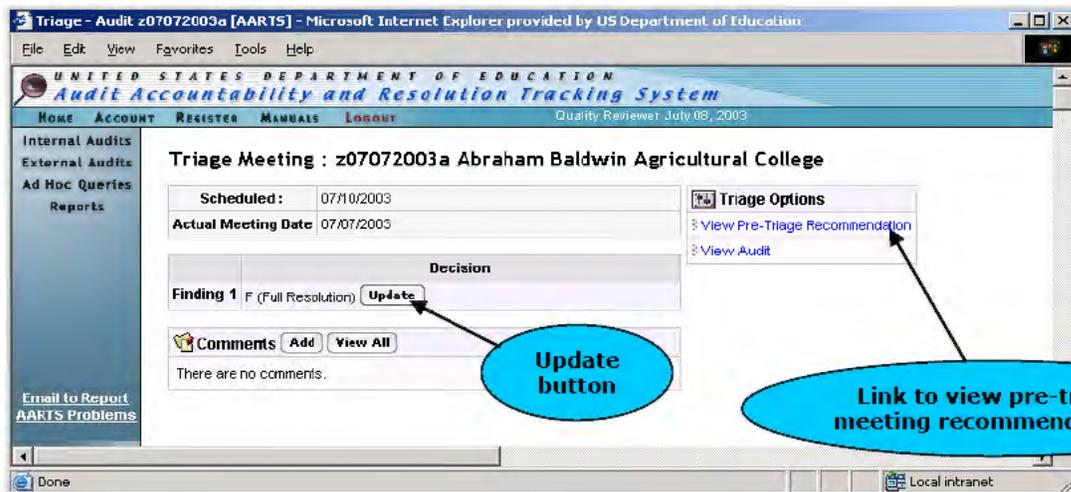


The **Finding Resolution Decision Screen** is broken into two sections. The top section indicates the date for which the Triage meeting is scheduled and provides a text field for entering the “**Actual Meeting Date.**” If no Triage meeting was necessary, this section will not appear.

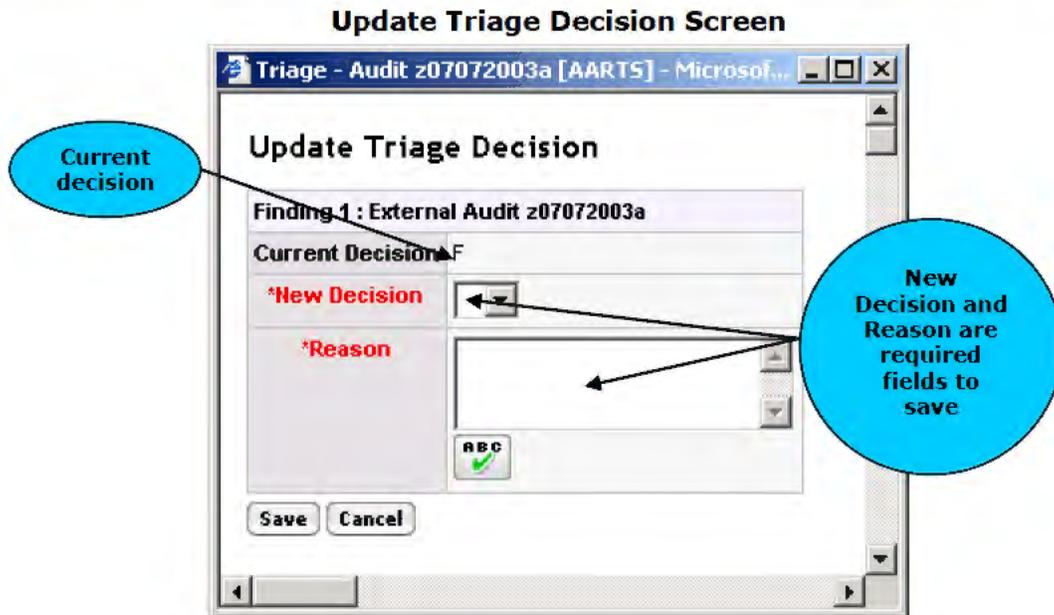
The second section lists the Findings for the Audit and provides a pull-down menu of possible decisions for each Finding. To save the resolution decisions, click the “**Save**” button.

Upon saving, the **Triage Meeting Screen** will be displayed. The schedule and actual dates of the Triage meeting (if necessary) are displayed. The resolution decision for each Finding is displayed. The Quality Control Reviewer has the capability to update the decision by clicking the “**Update**” button.

### Triage Meeting Screen

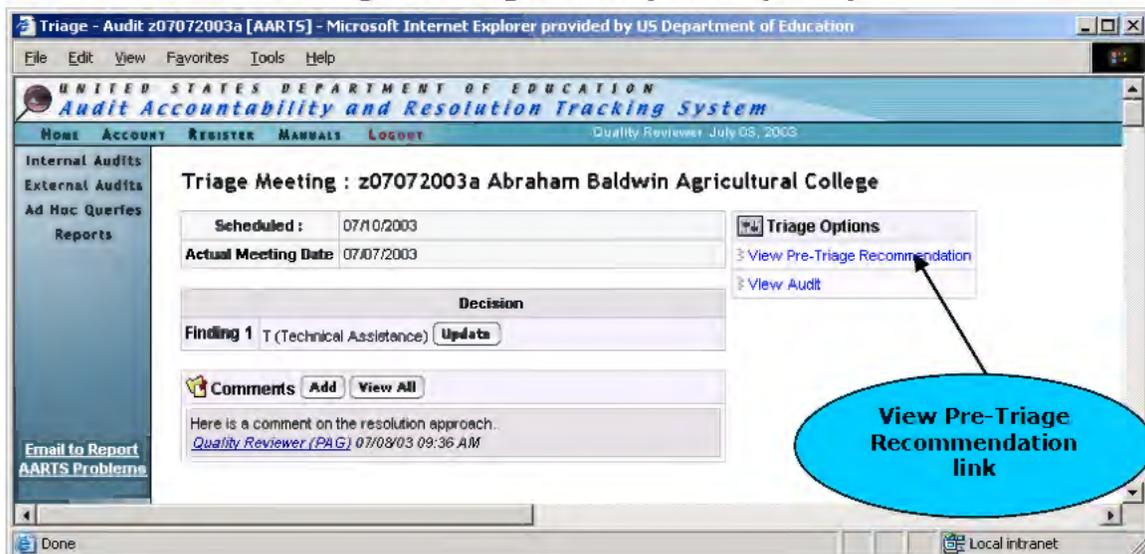


A new browser window will open and contain the **Update Triage Decision Screen**.



The Quality Control Reviewer can specify the new resolution. In order to change the decision, a reason must be provided. A **“Spell Check”** icon is available to verify the spelling in the reason field. To cancel without saving, click the **“Cancel”** button. To save the change, click the **“Save”** button. The **Update Triage Decision Screen** will refresh and indicate the save was successful. The user either can click the **“Close Window”** button or wait five seconds for the window to automatically close. The **Triage Meeting Screen** will refresh and the new resolution approach will be displayed.

### Triage Meeting Screen (After Update)



An additional section for "Comments" is available. The "Triage Options" section contains a link for "View Pre-Triage Recommendations." Clicking this will display the Pre-Triage Meeting Screen.

### 4.9.3 Change the Resolution Decision

The PO Specialist has the ability to request a change in the resolution decision. Only the OGC Manager can grant this request or the OGC Specialist assigned to the Audit.

The PO Specialist can access the Audit from his/her dashboard via the "Findings Assigned to you" section of the dashboard.

### PO Specialist Dashboard

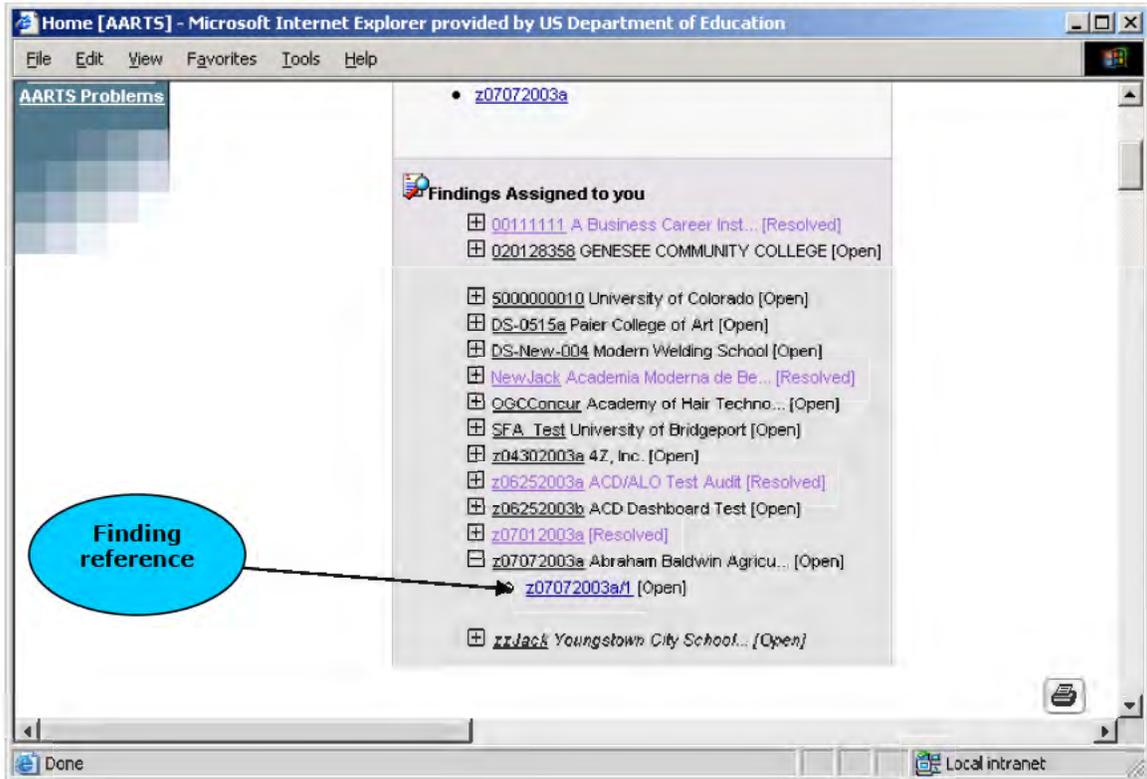
The screenshot shows a web browser window titled "Home [AARTS] - Microsoft Internet Explorer provided by US Department of Education". The page content includes:

- Navigation menu: External Audits, Ad Hoc Queries, Reports, Email to Report AARTS Problems.
- Header: WELCOME TO THE AUDIT ACCOUNTABILITY AND RESOLUTION TRACKING SYSTEM (AARTS). This Is Your Personal Homepage.
- Role(s) assigned to you : PO Specialist.
- External Audits section:
  - Prepare Draft ACD
    - 020128358
    - DS-0515a due 03/17/2003
    - OGCConcur due 06/25/2003
    - z07072003a
- Findings Assigned to you section:
  - 00111111 A Business Career Inst... [Resolved]
  - 020128358 GENESEE COMMUNITY COLLEGE [Open]
  - 5000000010 University of Colorado [Open]
  - DS-0515a Paier College of Art [Open]
  - DS-New-004 Modern Welding School [Open]
  - New Jack Academia Moderna de Be... [Resolved]
  - OGCConcur Academy of Hair Techno... [Open]
  - SFA\_Test University of Bridgeport [Open]
  - z04302003a 4Z, Inc. [Open]
  - z06252003a ACD/ALO Test Audit [Resolved]
  - z06252003b ACD Dashboard Test [Open]
  - z07012003a [Resolved]
  - z07072003a Abraham Baldwin Agricu... [Open]
  - zz Jack Youngstown City School... [Open]

A blue callout bubble with the text "Findings Assigned to You section" is positioned to the left of the "Findings Assigned to you" list, with a bracket pointing to the list items.

Clicking the link for the Audit refreshes the dashboard and displays links to the Findings to which the PO Specialist is assigned.

### PO Specialist Dashboard – Findings Assigned to you



Clicking the link for the Finding takes the PO Specialist to the **Finding Detail Screen**. An additional section appears on the **Finding Detail Screen** and is titled **"Request Triage Decision Change."** A pull-down menu is available for the PO Specialist to select a new resolution approach. A reason/comment must also be specified. A **"Spell Check"** icon is available to check the spelling of the reason/comment field. Click the **"Submit"** button to make the request.

### Finding Detail Screen

The screenshot shows the AARTS Finding Detail Screen in a Microsoft Internet Explorer browser window. The browser title is "View Finding z07072003a/1 [AARTS] - Microsoft Internet Explorer provided by US Department of Education". The page header includes "UNITED STATES DEPARTMENT OF EDUCATION" and "Audit Accountability and Resolution Tracking System". The user is logged in as "PD\_OCFO Specialist" on "July 08, 2003".

The main content area displays "Finding 1 : External Audit Report z07072003a [Open]". A table lists finding details:

Finding #	1
Description	This is the first finding description.
Triage Decision	T
Page	4
*Finding Type	Questioned Costs
Joint	n
Deficiency Code	C (Cash Management)
Prior Yr Finding?	No

Below this table is a table with columns for \*Program, \*Resolving Office, and \*Amount:

*Program	*Resolving Office	*Amount
84.002 (OCFO)	01 (PAG)	\$1,000,000.00
84.002 (OCFO)	02 (OCFO)	\$1,000,000.00

On the right side, the "Request Triage Decision Change" section includes a "Decision:" dropdown menu, an "Enter Reason/Comment" text area with a "Spell Check" icon, and a "Submit" button. Three callouts are present: a blue circle labeled "Pull down menu to select new resolution approach" pointing to the "Decision:" dropdown; another blue circle labeled "Request Triage Decision Change section" pointing to the entire right-hand section; and a third blue circle labeled "Specify Reason/Comment" pointing to the text area.

The **Finding Detail Screen** will refresh and the **“Request Triage Decision Change”** section will contain the details of the request. An email notification is sent to the assigned ALOs, the OGC Manager, and the OGC Specialist indicating a request has been made.

### Finding Detail Screen – After Decision Change Request

The screenshot shows the AARTS web interface in Microsoft Internet Explorer. The browser title is "View Finding z07072003a/1 [AARTS] - Microsoft Internet Explorer provided by US Department of Education". The page header includes "UNITED STATES DEPARTMENT OF EDUCATION" and "Audit Accountability and Resolution Tracking System". The user is logged in as "PO\_OCFO Specialist" on "July 08, 2003".

The main content area displays "Finding 1 : External Audit Report z07072003a [Open]". A table lists finding details:

Finding #	1
Description	This is the first finding description.
Triage Decision	T
Page	4
*Finding Type	Questioned Costs
Joint	n
Deficiency Code	C (Cash Management)
Prior Yr Finding?	No

To the right of this table is a "Request Triage Decision Change" section. It contains the following text:

**Request Triage Decision Change**  
 Triage Decision change was requested. 'T' to 'F'  
**By** PO\_OCFO Specialist (07/08/2003)  
**Reason/Comment:** Upon further review, the decision should be changed to Full because it makes the most sense.

A blue callout bubble with the text "Details of change request" points to the "Reason/Comment" text.

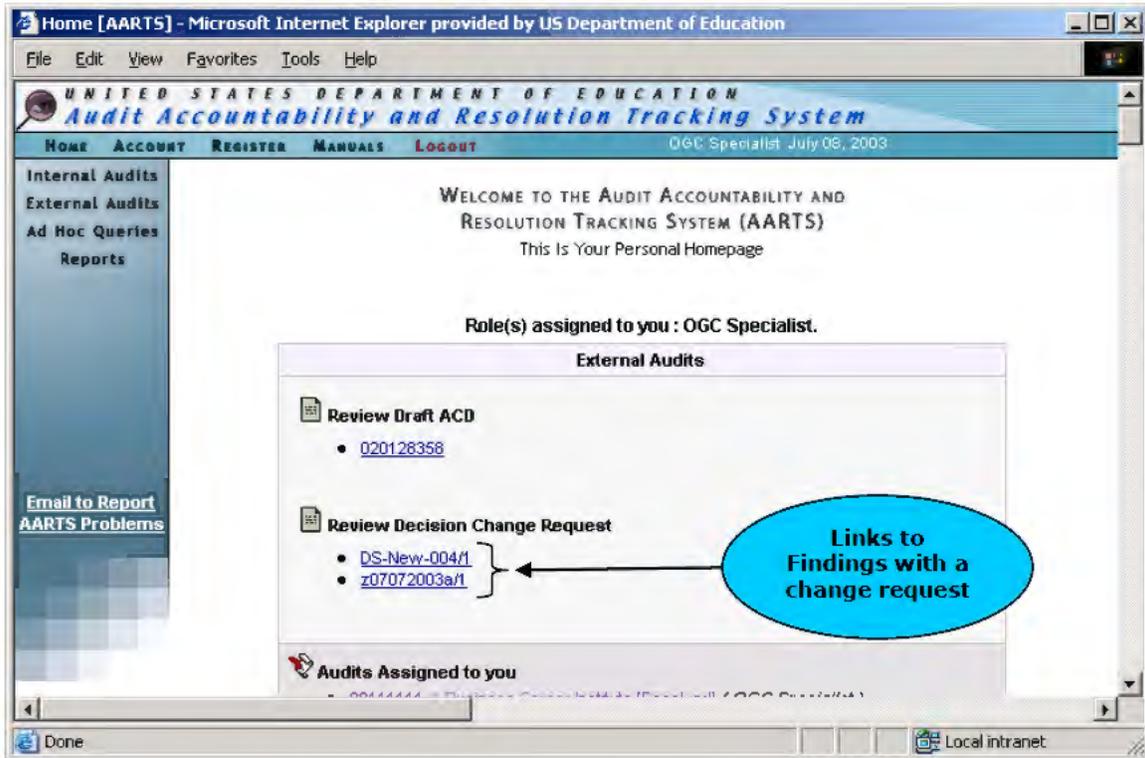
Below the finding details is a table with columns: \*Program, \*Resolving Office, \*Amount.

*Program	*Resolving Office	*Amount
84.002 (OCFO)	01 (PAG)	\$1,000,000.00
84.002 (OCFO)	02 (OCFO)	\$1,000,000.00

At the bottom, there are sections for "Dates" (with an "Update" button) and "Comments" (with "Add" and "View All" buttons). The "Initial Contact with Auditee Made by PO Specialist" checkbox is checked. The status bar at the bottom shows "Done" and "Local intranet".

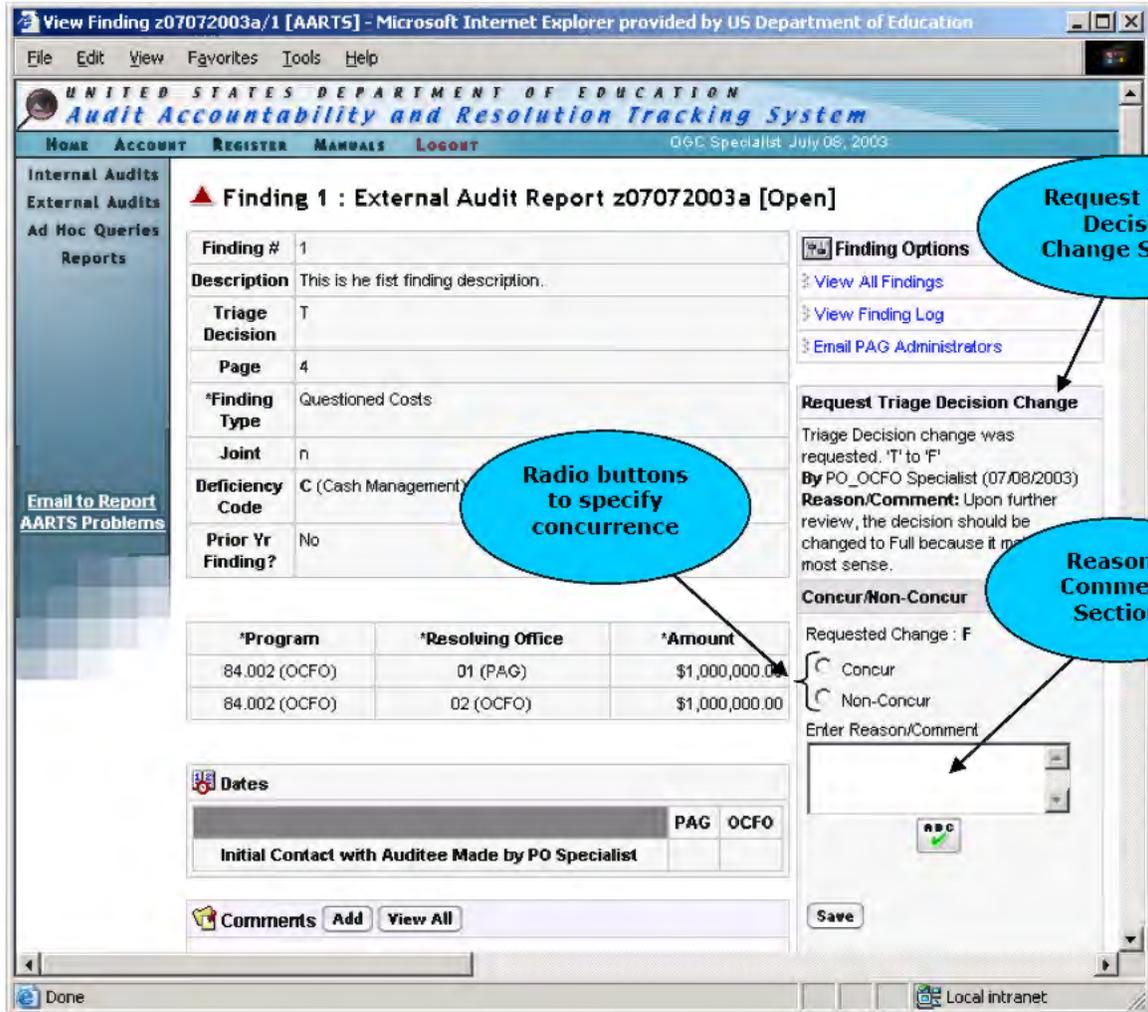
When either the OGC Manager or OGC Specialist accesses his/her dashboard, the Audit reference appears under the "Review Decision Change Request" section.

### OGC Specialist's Dashboard



Click the link to access the **Finding Detail Screen**.

### Finding Detail Screen (for OGC Specialist)



The **Finding Detail Screen** contains a section titled **“Request Triage Decision Change.”** This section displays the details of the request and provides a form for either concurring or non-concurring, with the request by clicking the appropriate radio button. A reason/comment field is provided for the OGC Manager or Specialist to provide a reason or comment. A **“Spell Check”** icon is available for verifying the spelling of the reason/comment field. Click the **“Save”** button to concur or non-concur with the request. Upon saving the request, an email notification is sent to the ALOs, PAG Specialist, and PO Specialists involved with the Finding to indicate whether the change was granted.

The Finding log will track the history of the decision change request. Click the link for **“View Finding Log”** in the **“Finding Options”** section to access the Finding log.

**Finding Detail Screen - After OGC Specialist Indicates (Non-Concurrence)**

The screenshot shows the AARTS interface for finding details. The browser title is "View Finding z07072003a/1 [AARTS] - Microsoft Internet Explorer provided by US Department of Education". The page header includes "UNITED STATES DEPARTMENT OF EDUCATION Audit Accountability and Resolution Tracking System" and navigation links: HOME, ACCOUNT, REGISTER, MANUALS, LOGOUT. The user is identified as "OGC Specialist July 06, 2003".

The main content area is titled "Finding 1 : External Audit Report z07072003a [Open]". It contains a table with the following data:

Finding #	1
Description	This is he fist finding description.
Triage Decision	T
Page	4
*Finding Type	Questioned Costs
Joint	n
Deficiency Code	C (Cash Management)
Prior Yr Finding?	No

Below this table is a table with columns: \*Program, \*Resolving Office, \*Amount.

*Program	*Resolving Office	*Amount
84.002 (OCFO)	01 (PAG)	\$1,000,000.00
84.002 (OCFO)	02 (OCFO)	\$1,000,000.00

There are also sections for "Dates" (with a table for PAG and OCFO) and "Comments" (Add, View All). The "Finding Options" section on the right includes links: View All Findings, View Finding Log, and Email PAG Administrators. A blue oval annotation labeled "View Finding Log link" points to the "View Finding Log" link. Another blue oval annotation labeled "Request Triage Decision Change section removed" points to the "View Finding Log" link.

The **Finding Log Screen** displays a history of the actions taken with related details and dates when the activities were logged.

### Finding Log Screen

Finding Log : z07072003a/1	
Activity	Log Date
OGC Specialist did not concur with the decision change request. 07/08/2003 (OGC Specialist)	07/08/03 09:51 AM
Triage Decision change was requested. 'T' to 'F' 07/08/2003 (PO_OCFO Specialist) <b>Reason:</b> <i>Upon further review, the decision should be changed to Full because it makes the most sense.</i>	07/08/03 09:46 AM
Triage Decision has been updated from F to T 07/08/2003 (Quality Reviewer) <b>Reason:</b> <i>Decided to change after the fact.</i>	07/08/03 09:36 AM
Triage Recommendation was made. (A) 07/08/2003 (OIG Specialist)	07/08/03 09:20 AM
Triage Recommendation was made. (T) 07/08/2003 (Bob Builder)	07/08/03 09:20 AM
Triage Recommendation was made. (F) 07/08/2003 (Autho Test)	07/08/03 09:19 AM
PO_OCFO Specialist was assigned as PO Specialist. 07/08/2003 (Autho Test / OCFO)	07/08/03 09:15 AM
PO_PAG Specialist was assigned as PO Specialist. 07/08/2003 (Test User / PAG)	07/08/03 09:00 AM
Finding was modified. 07/07/2003 (Bob Builder)	07/07/03 04:59 PM
Finding was created. 07/07/2003 (Bob Builder)	07/07/03 04:59 PM

Close Window

Actions taken and related details

Log dates of activities

#### 4.9.4 Administrative Stays

As of 2012 the **Administrative Stay** functionality has been disabled.

The requests of Administrative Stays are not authorized and will be removed from AARTS in the near future. This portion will continue to remain in the manual until the functionality is removed.

The PO Specialist, ALO, or OGC Specialist can request an administrative stay at any point during the resolution process. After the Findings have been coded and verified, the **Audit Detail Screen** contains a section titled "**Administrative Stay.**"

**Note:** At some point AARTS was changed to allow administrative stay requests only if the resolution due date had not passed. As of August 2007 the original functionality stated above to allow requests at any point has been implemented.

#### Audit Detail Screen – Administrative Stay Section

The screenshot displays the 'Administrative Stay' section within the AARTS interface. The interface includes a header with audit details, a summary table, and a form for requesting a stay. Callouts highlight key features:

- Administrative Stay section:** Points to the main heading of the stay request form.
- Specify From and to dates for Stay:** Points to the 'From:' and 'To:' input fields.
- Pull-down menu of available reasons:** Points to the 'Reason:' dropdown menu.
- Checkboxes to apply stay to particular Findings:** Points to the 'Finding Applied to Stay' section with checkboxes for 'All' and '1'.
- Complete Request:** Points to the 'Request' button at the bottom of the form.

Summary Table Data:

Number of Non-Monetary Findings	
Total Number of Findings	1
Questioned Amount	\$2,000,000.00

State of Limitations:

From:	01/01/2006
To:	12/30/2006

The user must enter the requested period of the stay in the "**From:**" and "**To:**" fields. The "**Reason**" is specified from a pull-down menu of possible reasons. The stay can be applied to any or all of the Findings. Clicking the appropriate checkbox specifies the appropriate Finding. The user can specify a comment in the

**“Comment”** field and a **“Spell Check”** icon is available to verify the spelling. To complete the request, click the **“Request”** button.

The **Audit Detail Screen** will refresh and the **“Administrative Stay”** section will contain the stay details entered by the user. The PAG Director and PAG External Administrators receive an email notification indicating an administrative stay has been requested.

### Audit Detail Screen – After Administrative Stay Request

The screenshot shows a web browser window titled "View Audit z07072003a [AARTS] - Microsoft Internet Explorer provided by US Department of Education". The main content area is divided into several sections:

- Audit Timeline:** A table listing key dates:
 

Audit Sent To PAG	06/04/2003
Audit Received By PAG	06/05/2003
Audit Package Sent to ALOs	06/06/2003
Audit Package Sent To OIG	06/07/2003
Audit Package Sent To OGC	06/08/2003
Issue Date	07/07/2003
Resolution Due	01/07/2004
- Administrative Stay:** A section with a red flag icon containing the following details:
  - Requested by:** Specialist, OGC on 07/08/2003
  - From:** 01/08/2004 **To:** 02/10/2004
  - Reason:** 02 Additional information provided by auditee will require additional time for analysis.
  - Findings requested:** 1 (All)
  - Comment:** We need a stay because more time is necessary.
- Comments:** A section with "Add" and "View All" buttons, containing three comments from Stephen Schillinger (PAG) dated 07/07/03 04:27 PM, 04:26 PM, and 04:25 PM.
- Summary Statistics:** A table on the right side:
 

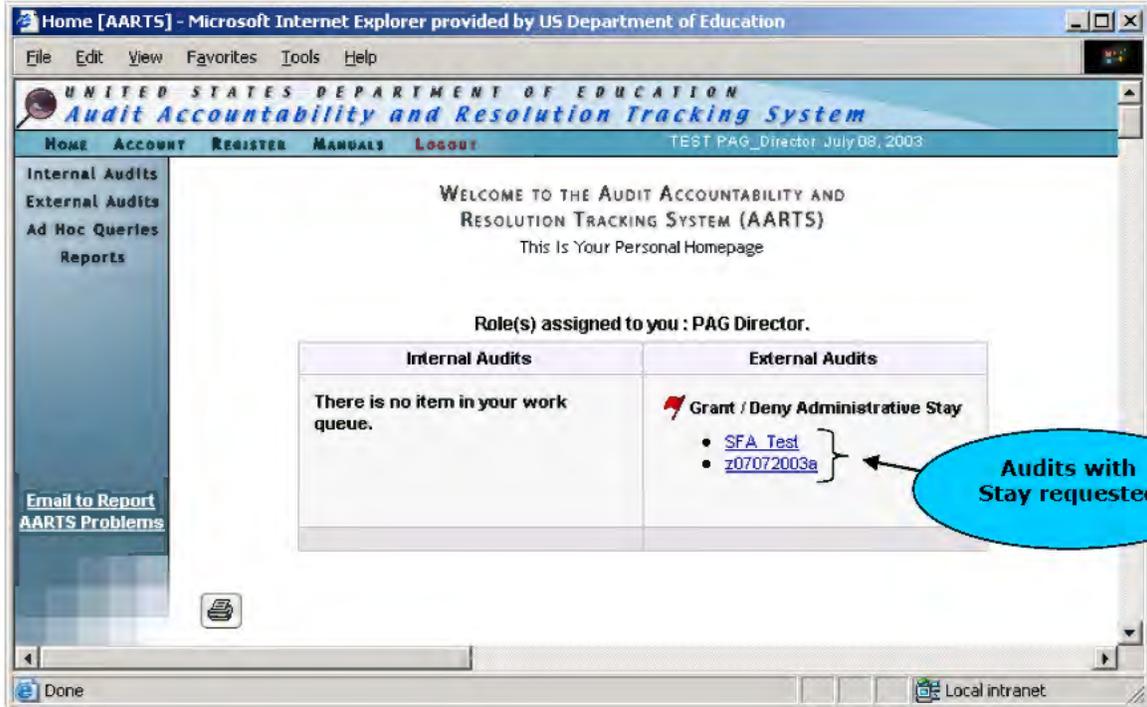
Number of Monetary Findings	1
Number of Non-Monetary Findings	0
Total Number of Findings	1
Questioned Amount	\$2,000,000.00
- Statute of Limitations:** A section with a warning icon:
 

From:	01/01/2006
To:	12/30/2006
- Auditee Contact:** Information for Abraham Baldwin Agricultural College, including address (2802 Moore Highway, Tifton GA 317949983) and contact field.
- Auditor Contact:** Fields for address and contact.

A blue callout bubble on the left side of the screen contains the text "Stay details displayed" and points to the "Administrative Stay" section.

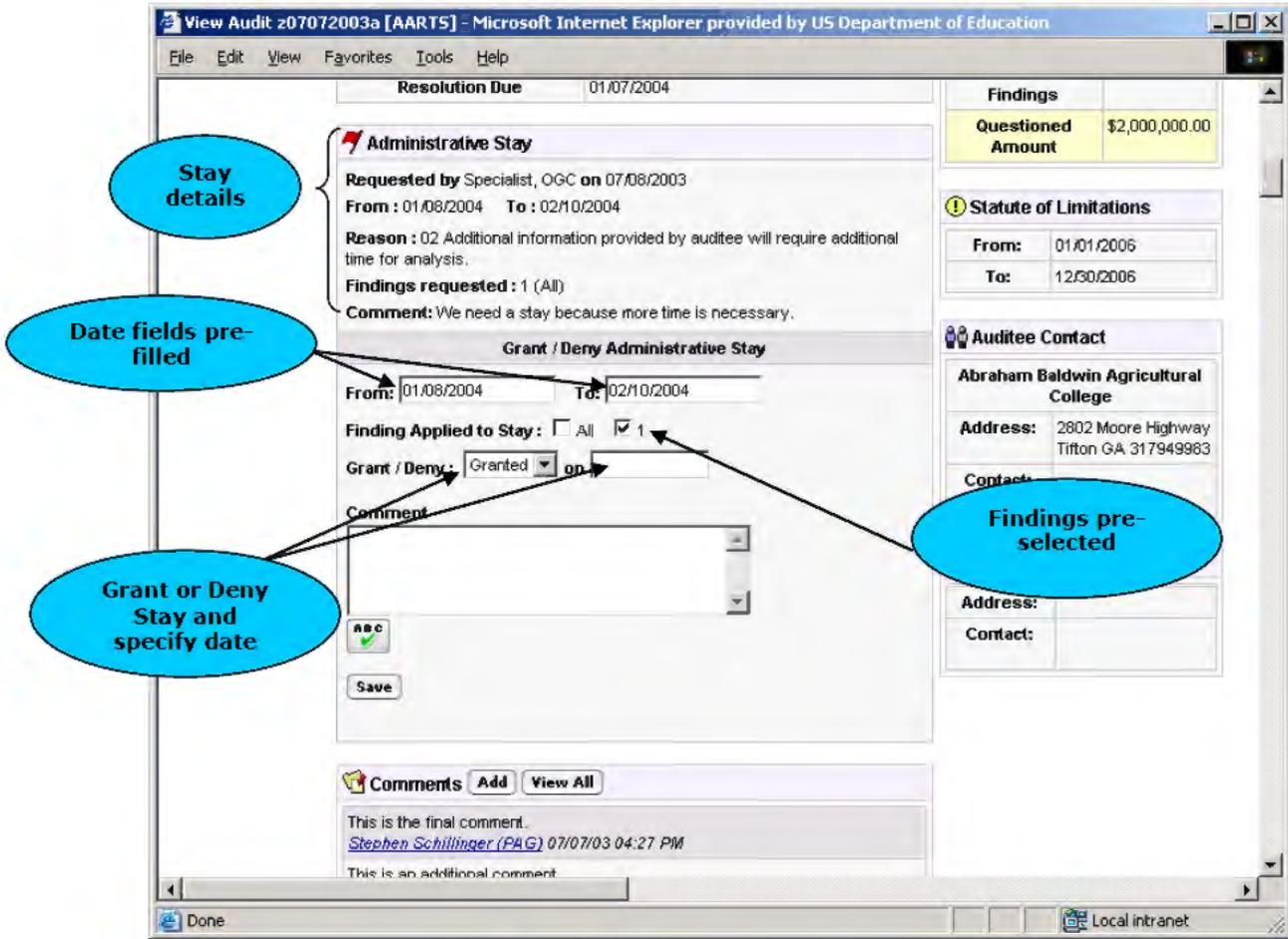
The PAG Director is responsible for granting or denying an administrative stay request. The PAG Director's dashboard will contain a section titled "**Grant/Deny Administrative Stay**" for requests that are outstanding.

### PAG Director Dashboard



Clicking the link for an Audit in the "Grant/Deny Administrative Stay" section will display the **Audit Detail Screen**.

**Audit Detail Screen – Administrative Stay Section (for PAG Director)**



The "Administrative Stay" section will contain the details of the stay request entered by the submitting user. An additional form is available for the PAG Director to either grant or deny the stay. The PAG Director can change the stay period or change the Findings to which the stay applies. The PAG Director must specify either "Grant" or "Deny" from the "Grant/Deny" pull-down menu and a date in the "on" field. A "Comment" field is available for the PAG Director to specify a comment, and "Spell Check" icon is available to verify the spelling. Click the "Save" button to grant or deny the stay.

**Note:** At some point AARTS was changed to update the resolution due date to the "To:" date entered by the PAG Director when an administrative stay was granted. As of August 2007 AARTS has been enhanced to retain the original resolution due date even if the Administrative Stay is granted

The **Audit Detail Screen** will refresh and the **“Administrative Stay”** section will indicate the PAG Director’s decision. An email notification is sent to the PAG Specialist, the ALOs, and the PO Specialist indicating whether the stay was granted or denied.

**Audit Detail Screen – After Administrative Stay Decision**

**Stay details**

**View Audit z07072003a [AARTS] - Microsoft Internet Explorer provided by US Department of Education**

File Edit View Favorites Tools Help

**Issue Date** 07/07/2003  
**Resolution Due** 01/07/2004

**Administrative Stay**

**Administrative Stay was denied on 07/08/2003**  
**Comment :** This stay is unwarranted. They have plenty of time.

**Requested by** Specialist, OGC on 07/08/2003  
**From :** 01/08/2004 **To :** 02/10/2004

**Reason :** 02 Additional information provided by auditee will require additional time for analysis.

**Findings requested :** 1 (All)  
**Comment:** We need a stay because more time is necessary.

**Comments** Add View All

This is the final comment.  
[Stephen Schillinger \(PAG\)](#) 07/07/03 04:27 PM

This is an additional comment.  
[Stephen Schillinger \(PAG\)](#) 07/07/03 04:26 PM

This is another comment.  
[Stephen Schillinger \(PAG\)](#) 07/07/03 04:25 PM

**Total Number of Findings** 1  
**Questioned Amount** \$2,000,000.00

**Statute of Limitations**

**From:** 01/01/2005  
**To:** 12/30/2005

**Auditee Contact**

**Abraham Baldwin Agricultural College**  
**Address:** 2802 Moore Highway  
 Tifton GA 317949983  
**Contact:**

**Auditor Contact**

**Address:**  
**Contact:**

Local intranet

## 5.0 ACD/PDL/BUF

The creation of the Audit Clearance Document (ACD), Program Determination Letter (PDL), and Better Use of Funds (BUF) form are the responsibility of the PO Specialists assigned to the Audit. Each office must create an ACD and PDL for each Finding to which it is assigned. ACDs are created by the AARTS system; PDLs are created outside AARTS and uploaded into the system. BUF forms are automatically created when the ACD is saved. The BUF form will be available only if there are findings with Better Use of Funds Annual or One-time finding types. When all the offices have created ACDs and PDLs for all the Findings to which they have been assigned, an Audit Level ACD and BUF is created. This Audit Level ACD and BUF combine all the other ACDs/BUFs into one document. The original Finding Level ACDs will still be available for view and amendment.

When the ACD/PDL creation portion of the process begins, the **"Audit Options"** section of the **Audit Detail Screen** will contain a link titled **"Draft ACD/PDLs."** When the Audit Level ACD has been created, a link titled **"View Completed ACDs"** will become available.

As of September 2012 a new workflow was implemented that requires the ALO to review the ACD/PDL/BUF before it is sent to OIG for approval. In addition, the PO Specialist will be required to Upload the Final PDL and submit to the ALO. Once the ALO approves the Final PDL the findings will be set to **"Resolved."**

As of September 2015 OGC may be added to the ACD/PDL/BUF workflow at the discretion of the PO Specialist or ALO creating/updating the ACD.

### Audit Detail Screen – For a Closed Audit

View Audit z04292003c [AARTS] - Microsoft Internet Explorer provided by US Department of Education

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

Home ACCOUNT REGISTER MANUALS LOGOUT PD\_PAG Specialist July 08, 2003

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports

Email to Report AARTS Problems

External Audit Report: z04292003c Fairleigh Dickinson University - [Close]

ACN	z04292003c <i>Sensitive</i>	
Title	Third Test Audit 042903	
Audit Scope	FINANCIAL AUDIT	
Audited Period	Start :	03/01/2000
	End :	03/01/2001
Fiscal Year	2000	
Auditee	Fairleigh Dickinson University	
	OPE ID	00260700
	EIN	1221494434A3
Result	1 EXTERNAL AUDIT REPORT WITH FINDINGS	
Preparer	2 OTHER FED AGENCY	
Primary Office		

**Audit Options**

- View All Findings
- Triage Meeting
- View Completed ACD/PDLs
- Draft ACD/PDLs
- SFSAC Report
- View Log
- View / Upload File
- Email PAG Administrators

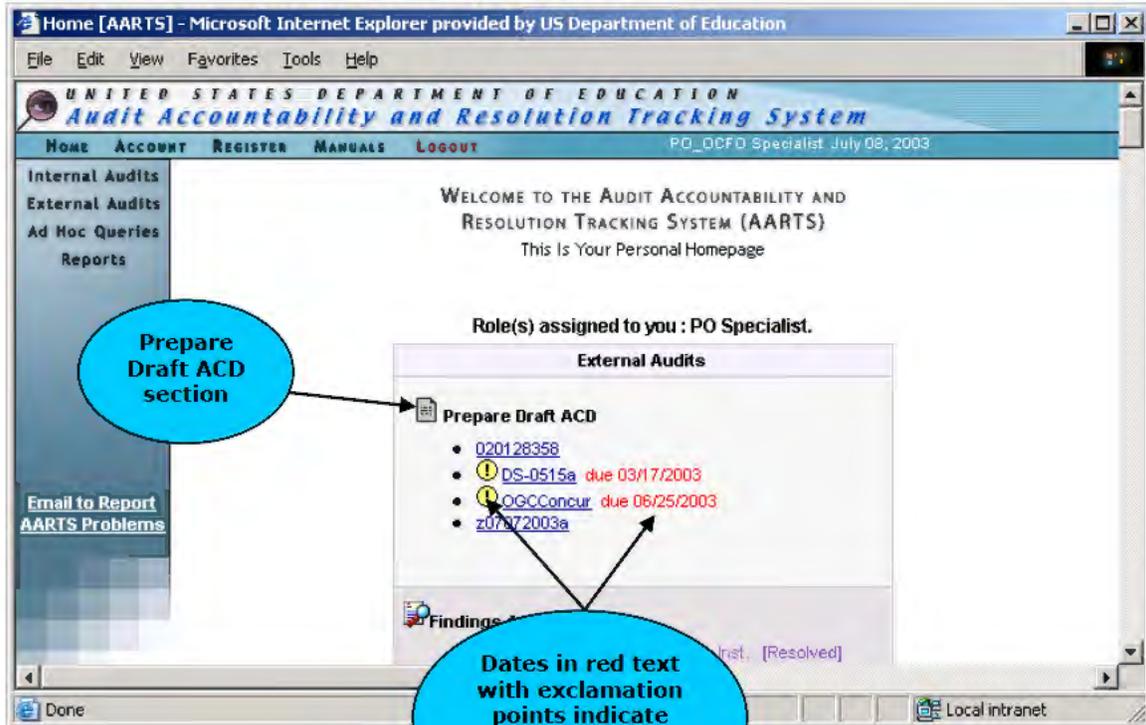
Triage meeting was held on 04/30/2003.

Done Local intranet

## 5.1 ACD Creation

The PO Specialist for the office is responsible for creating ACDs for the PO's Findings. When ACDs need to be prepared, the PO Specialist's dashboard will contain a section titled "Prepare Draft ACD." Clicking the link for an Audit in the list will take the PO Specialist to the **Draft ACD/PDL Screen**.

### PO Specialist Dashboard

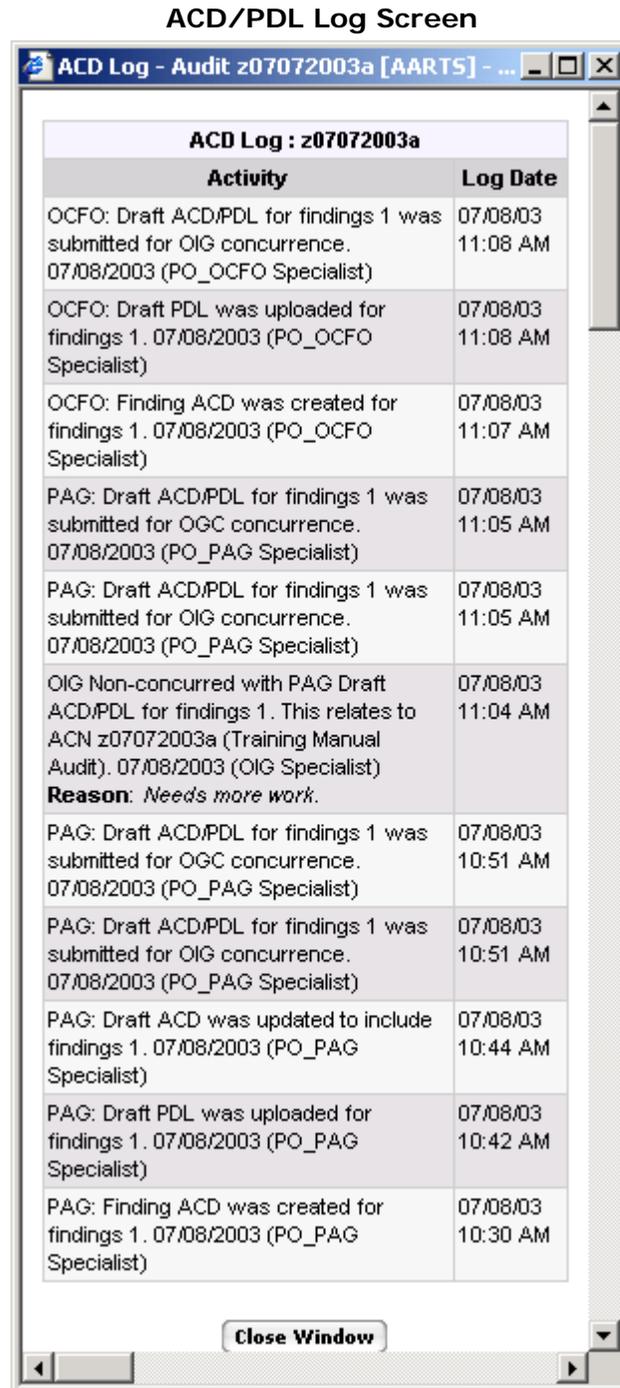


## Draft ACD/PDL Screen

This screen will indicate whether no ACDs have been created previously. A section titled **“Create New ACD”** will contain a list of Findings for which an ACD needs to be created. The PO Specialist can elect to create a separate ACD for each Finding, a separate ACD for a combination of Findings, or one ACD for all the Findings. Each finding number has an adjacent checkbox. The resolution decision for the Finding is displayed in parenthesis.

The **“ACD/PDL Options”** section of the screen contains links for **“View ACD/PDL Log,” “View Audit,”** and **“View All Findings.”**

Clicking on the **ACD/PDL log** link provides a screen that lists the **“Activity”** taken and the **“Log Date.”** Elements under **“Activity”** include a description of the action, the name of the user having taken the action, and any information relevant to the activity, such as an additional date or comment. The **“Log Date”** section indicates exactly when the system recorded the action. To close the browser window, click the **“Close Window”** button.



The link for "**View Audit**" will display the **Audit Detail Screen**. The link for "**View All Findings**" will display the **View All Findings Screen**.

To create an ACD, select a Finding(s) and click the "**Create**" button. The **Audit Clearance Document Screen** is displayed.



The screenshot shows a web browser window titled "New ACD - Audit 001450310 [AARTS] - Windows Internet Explorer". The address bar shows the URL "http://edubctis210.lab.ed.gov/aarts\_dev/index.dfm?fusection=external\_audit.draft\_acd\_new". The main content area displays a form titled "ACD Comments and Information". The form has several sections: "Prepared By: Trinh Le", "Approving Official:" followed by a pull-down menu, and "OGC and/or OIG Clearance (if needed):". Below these is a "COMMENT" section with a text area and a "spell check" icon. To the right of the comment area are checkboxes for "subject to Grant back?" with "Yes" and "No" options. At the bottom of the form is a checkbox labeled "Check here if this ACD requires OGC concurrence." A blue callout bubble with the text "Pull-down of Approving Officials" points to the "Approving Official" pull-down menu.

The PO Specialist should fill out the text fields under the **"Original ACD"** heading of the **"Management Decision"** column in **"Section 1: Summary of Resolution Actions."** In addition, the PO Specialist should fill out the **"Finding Number," "Program," "Contract/Grant #"** and **"Amount to be Collected"** for each available program in **"Section 3: Accounting Information."**

The PO Specialist should select an **"Approving Official"** from the pull-down menu of names. A **"Comment"** field and **"Spell Check"** icon is available for adding a comment to the ACD. Checkboxes to indicate whether the ACD is **"Subject to Grant back?"** are also available. An additional checkbox is available at the bottom of the ACD to indicate the ACD is subject to OGC review.

As of June 2008 the ACD has been enhanced to improve its usability, functionality, accessibility, and productivity. These enhancements include:

- The addition of sustained and non-sustained columns and fields
- Increased user friendly formatting
- Additional subtotal fields
- User entry validation to ensure concurrence between Sections 1 and 3

As of February 2014 the ACD will require a **"Finding Number"** to be specified in section 3 per row. This enhancement improves the ability of the OCFO Receivables Team to enter in debt and collection information per office and finding.

To exit without saving the ACD, click the **"Cancel"** button. To save the ACD, click the **"Save"** button. Upon clicking the **"Save"** button, if the cumulative **"Total Amount to be Collected"** in Section 3 does not equal the **"Total Amount to be Collected"** from Section 1, an alert window will pop-up and indicate so.

As of September 2015 the ACD will display a checkbox titled, **"Check here if this ACD requires OGC concurrence."** The ACD will require OGC Specialist review.

### Total Amount to be Collected Alert Window



If the cumulative **“Recoveries Made During Audit”** in Section 3 does not equal the **“Recoveries Made During Audit”** from Section 1, an alert window will pop-up and indicate so.

### Recoveries Made During Audit Alert Window



If the cumulative **“Amount Already Collected”** in Section 3 does not equal the **“Amount Already Collected”** from Section 1, an alert window will pop-up and indicate so.

### Amount Already Collected Alert Window



If the cumulative **“Amount to be Collected”** in Section 3 does not equal the **“Amount to be Collected”** from Section 1, an alert window will pop-up and indicate so.

### Amount to be Collected Alert Window

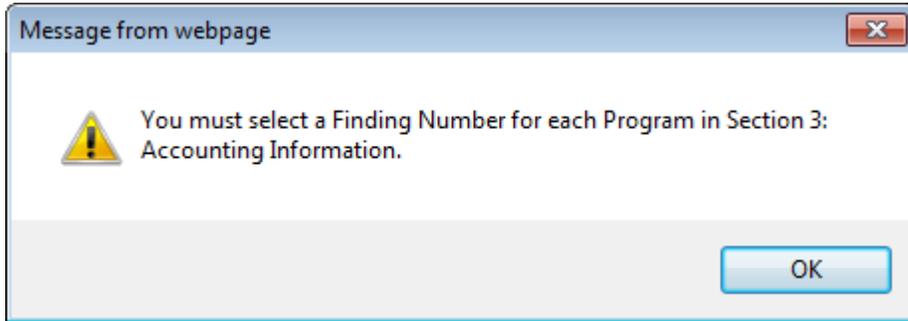


If there are values in the **“non-sustained”** fields in Section 1 than a comment must be entered, an alert box will pop-up and indicate so.

**Comments Alert Window**



If there are no values selected in the “**finding number**” fields in Section III an alert box will pop-up and indicate so.



Clicking “**OK**” will close the window and the form will not save until this is corrected.

If the findings chosen have programs that are all non-monetary than “**section 3**” of the ACD will not be required unless there is a positive value in the “**Amount to be Collected**” field in section one.

SECTION 3: ACCOUNTING INFORMATION							
Program	Contract/Grant #	Fund Code	Object Class	Total Amount to be Collected	Recoveries Made During Audit	Amount Already Collected	Amount to be Collected
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							

### Audit Clearance Document – After Saving: (See below)

←Back

#### Audit Clearance Document

Audit Information			
<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended			
Audit Control#: gen_manual		Office: OSERS	
Management Information Report/Other ED-OIG Report #:	DUN:	PDL Date:	ACD Date: 02/24/2014
Auditee Name: gen_manual	State:	CPE ID:	EIN/TN:

Back to List button to return to Draft ACD/PDL screen

Print icons

#### SECTION 1: SUMMARY OF RESOLUTION ACTIONS AND MANAGEMENT DECISIONS

Finding Number	Amount Recommended By Audit	Management Decision			
		Original ACD		Amended ACD	
		Sustained	Non-sustained	Sustained	Non-sustained
Questioned Costs:	\$0.00	\$0.00	\$0.00		
Unsupported Costs:	\$0.00	\$0.00	\$0.00		
Other Recoveries: 1	\$4,750.00	\$4,750.00	\$0.00		
Subtotal: [Explain Non-Sustained <a href="#">Below</a> ]	\$4,750.00	\$4,750.00	\$0.00		
Non-Monetary:					
Total # of findings: 1	List Open Finding #s: 1				
Deduct: Amount Not Recoverable Due to Statute of Limitations:		(\$100.00)			
Deduct: Other Amount Not Recoverable:		(\$100.00)			
Add: Additional Amount Recommended by the Action Official		\$100.00			
Total Amount Recoverable:		\$4,550.00			
Deduct: Adjustments at Auditee Site:		(\$100.00)			
Deduct: Other [Explain <a href="#">Below</a> ]		(\$100.00)			
Total Amount to be Collected:		\$4,450.00			
Deduct: Recoveries Made During Audit:		(\$100.00)			
Deduct: Amount Already Collected:		(\$200.00)			

Deduct: Other [Explain Below]		(\$0.00)			
Total Amount to be Collected:		\$100.00			
Deduct: Recoveries Made During Audit:		(\$0.00)			
Deduct: Amount Already Collected:		(\$0.00)			
Amount to be Collected:		\$100.00			

**SECTION 2: BETTER USE OF FUNDS**

Finding Numbers	Finding Type	Amount Recommended by Audit	Management Decision

**SECTION 3: ACCOUNTING INFORMATION**

Finding Number	Program	Contract/Grant #	Fund Code	Object Class	Total Amount to be Collected	Recoveries Made During Audit	Amount Already Collected	Amount to be Collected
2014-004	34.010	cf	s	0	\$50.00	\$0.00	\$0.00	\$50.00
2014-006	34.010	r	s	0	\$50.00	\$0.00	\$0.00	\$50.00

**ACD Comments and Information**

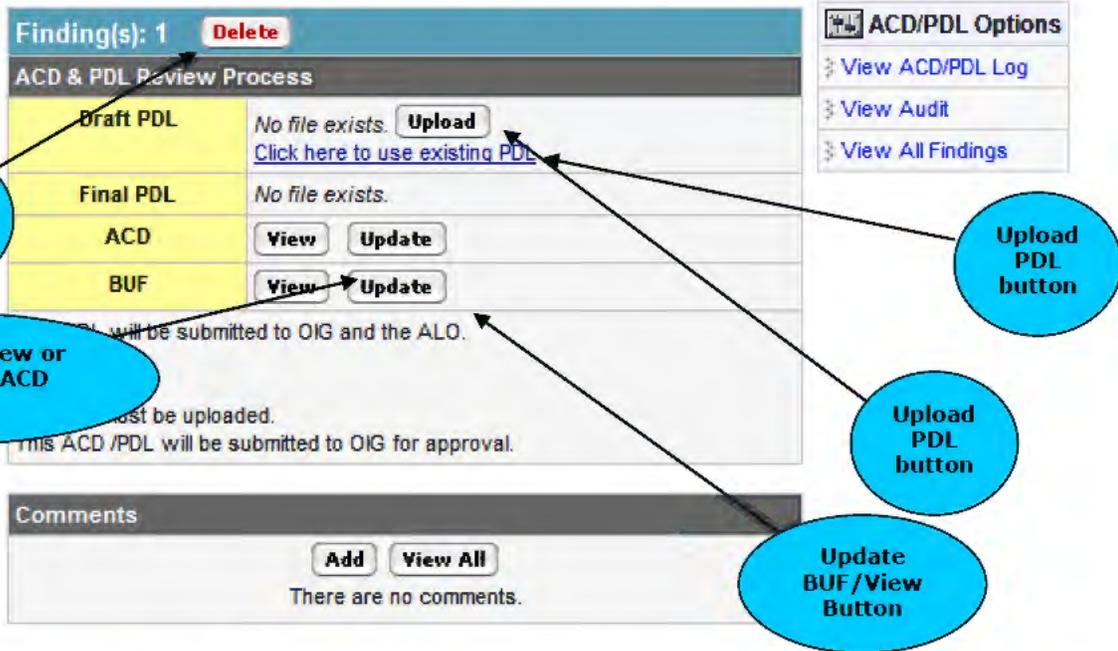
Prepared By: Trinh Le	Approving Official: Debbie Jordan	OGC and/or OIG Clearance (if needed): OGC Required
COMMENT: g		Subject to Grant Back? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
This ACD requires OGC Concurrence.		



The **Audit Clearance Document Screen** will refresh. The form fields will be replaced with the information specified by the user. A  **"Print Icon"** will be displayed next to the page title and at the bottom of the screen. Clicking the icon will open a new browser window with a printer-friendly version of the ACD. The Windows Print dialog box will automatically open. Canceling the print will close both the Windows Print dialog box and the new browser window. Clicking **"Print"** will send the ACD to your printer. To return to the **Draft ACD/PDL Screen**, click the **"Back to List"** button at the top of the screen.

**Draft ACD/PDL Screen – After Draft ACD Creation**

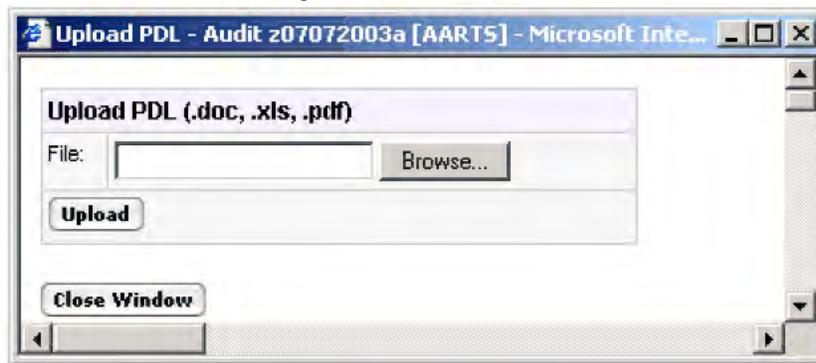
Draft ACD / PDL : External Audit scr\_5902\_3



The **Draft ACD/PDL Screen** will be updated to reflect the creation of the ACD. A **"Delete"** button allows the user to delete the ACD if necessary. In the **"ACD"** row, buttons for **"View"** and **"Update"** will allow the user to either view the current ACD or update the information in the ACD.

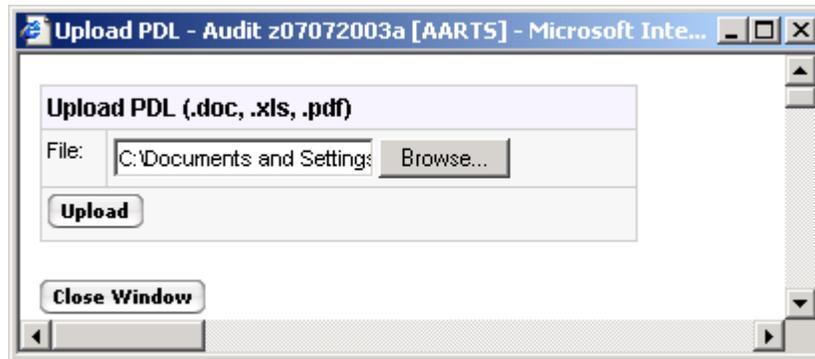
The **"PDL"** and **"Final PDL"** row will indicate whether a file has been uploaded or not. To upload a file, click the **"Upload"** button. The Final PDL **"Upload"** button is not available until the **Draft ACD/PDL** is approved by the ALO.

**Upload PDL Screen**

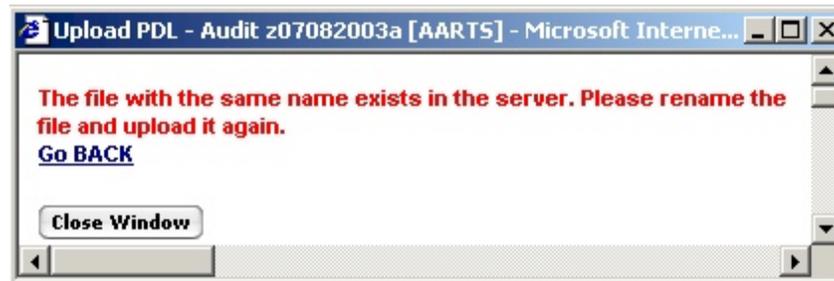


A small browser window will open and display a form for specifying the PDL. Click the **"Browse"** button to locate a file on the file system. Select the file and click the **"OK"** button in the Windows box. The path and file name will appear in the text box.

### Upload PDL Screen – File Selected

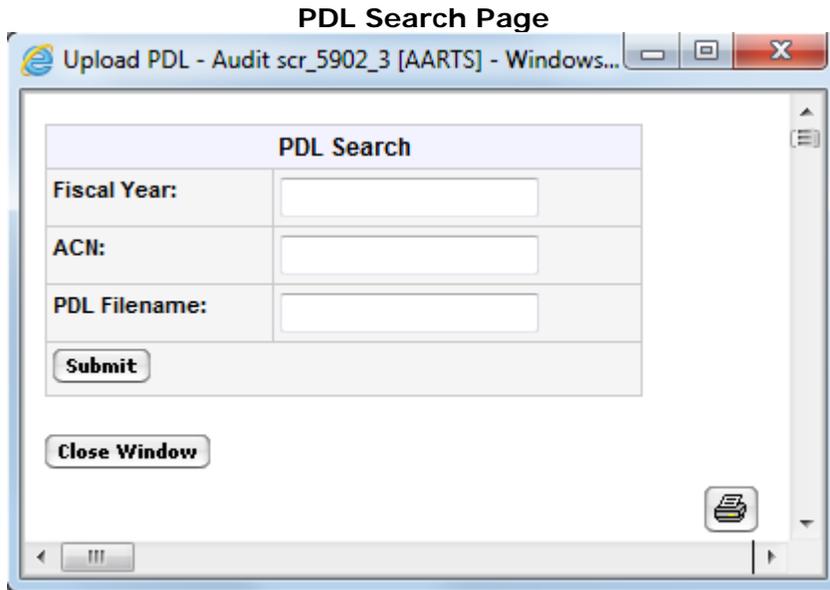


To close the window without uploading, click the **“Close Window”** button. To upload the document, click the **“Upload”** button. If a file with the same name exists, the system will indicate so. Click the **“Go back”** link to return to the form. The screen will refresh and indicate a successful load.

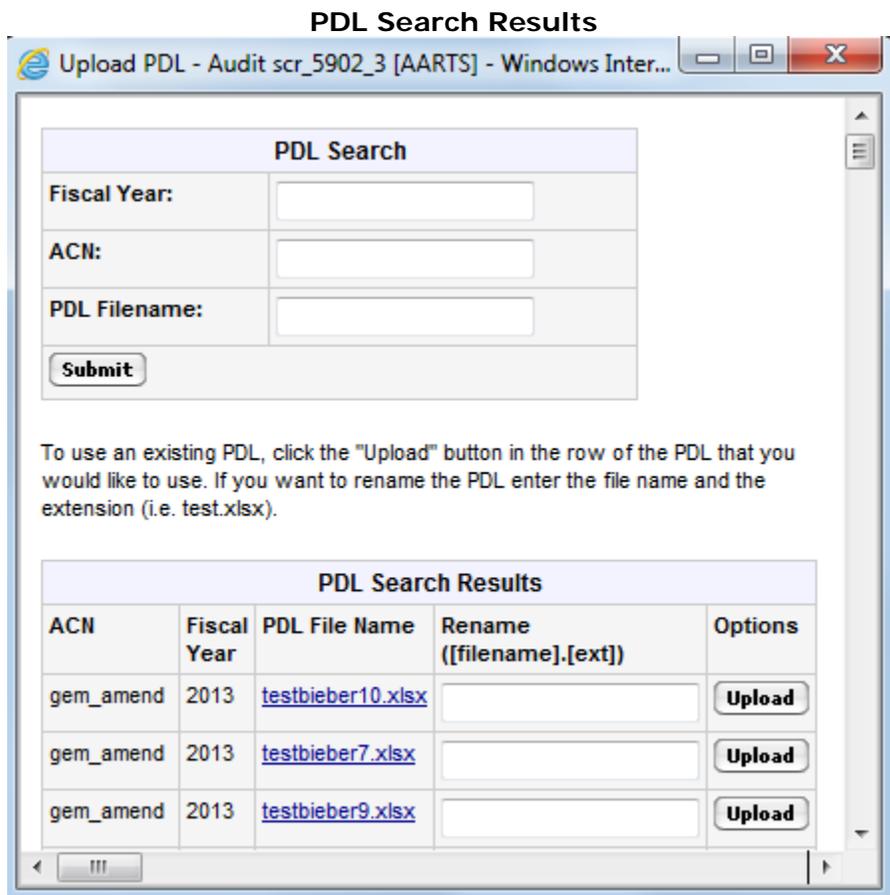


The user can click the **“Close Window”** button or wait five seconds for the window to automatically close. The **Draft ACD/PDL Screen** will refresh, and the document will be referenced in the **“PDL”** row. To view the document, click on the file name link. To delete the file, click the **“Delete”** button. To replace the file, click the **“Update”** button.

The user has the ability to upload an existing PDL by clicking the **“Click here to use existing PDL”** link. The **“PDL Search”** page will appear. Enter a **“Fiscal Year”**, **“ACN”**, or **“PDL File name”** to search for an existing PDL.

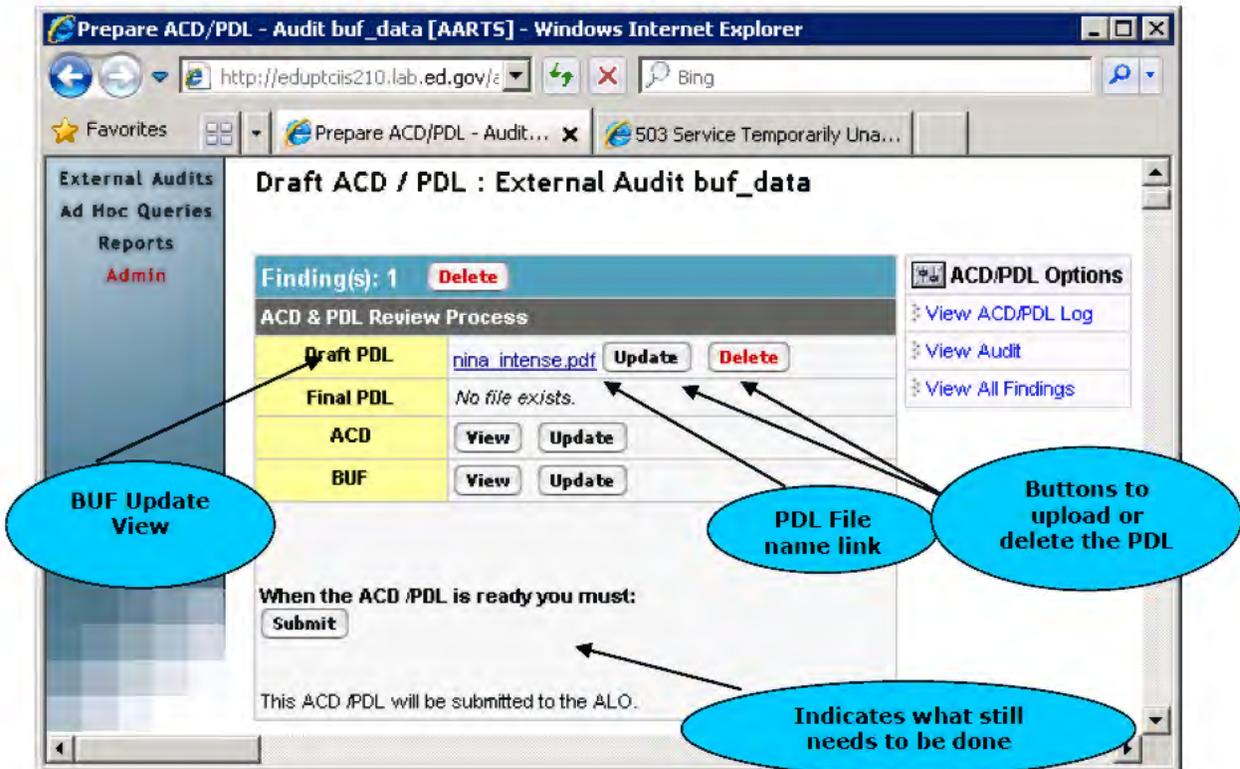


Clicking the **“Submit”** button will return a list of PDLs found in the system that have already been used by existing audits.



The PDL Search Results page will display the "ACN", "Fiscal Year", "PDL File Name", "Rename", and "Options." Click the "PDL File Name link" to view an existing PDL. The user may change the name of the upload file by supplying the new file name and extension([filename].[ext] i.e. test\_audit.xls). Clicking the "Upload" button will associate the existing PDL with the ACD with a new name or use the existing name.

### Draft ACD/PDL Screen – After PDL Upload



The BUF form is accessible by clicking the "View" or "Update" button in the BUF row. Only section III of the BUF form is available for updating. Completing the BUF is not necessary to proceed with audit resolution. When the Audit BUF is locked by a PAG Internal/External Administrator the BUF Forms will not be editable. Also, the BUF form will not be editable if it is under review.

**Better Use of Funds** 

Section I.	
ED Office :	Audit Control # : test_audit
Title : test_audit	Issue Date : 04/01/2010
Resolved Date :	PO Specialist : Mark Bardwell

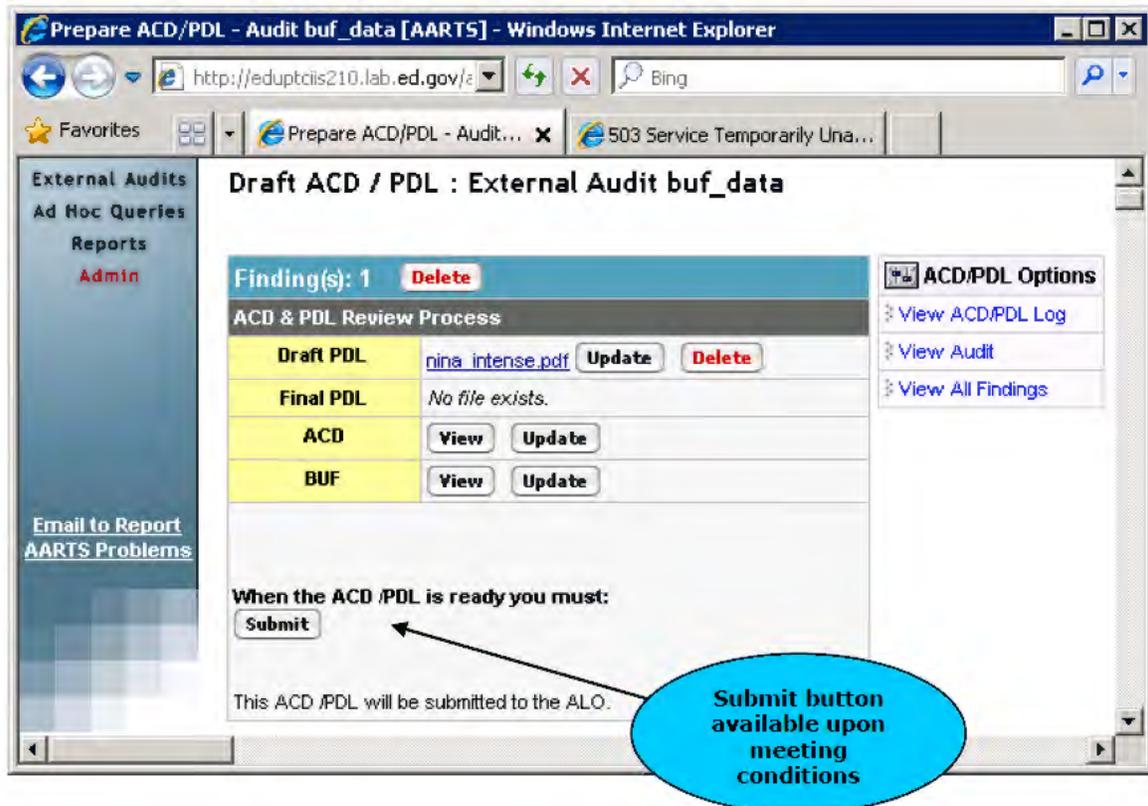
Section II.		
FINDING TYPE	Recommended BUF Amount (from Audit)	Sustained BUF (Amount from ACD)
ANNUAL	\$5,090.00	\$5,090.00

To be completed by the PO Specialist after the Audit is resolved.

Section III.
<p>Semiannual Period from <u>N/A</u> to <u>N/A</u></p> <p>1. Were any corrective actions related to recommendations/findings for funds to be put to better use completed during this reporting period? If Yes, check here <input type="checkbox"/></p> <p>2. If Yes to Number 1, give the date the corrective action was completed _____</p> <p>3. What is the dollar value of savings realized this period as a result of implementing corrective action related to BUF? _____</p> <p>4. Have all corrective actions related to BUF been completed? If Yes, check here <input type="checkbox"/></p> <p>5. If Yes to Number 4, what is the total amount of dollar savings realized as a result of implementing all corrective actions related to BUF? _____</p> <p>6. If the amount of total savings (Number 5) realized is less than the sustained BUF amount on the ACD, please give a brief explanation of the difference. _____</p> <p>7. Did management conclude:                      A. That the recommendation/finding should not be implemented or corrected?                      If Yes, check here <input type="checkbox"/>                      B. That the recommendation/finding could not be implemented or corrected?                      If Yes, check here <input type="checkbox"/></p> <p>8. Are any management decisions resulting from this audit:                      A. Under formal administrative or judicial appeal?                      If Yes, check here <input type="checkbox"/>                      B. Subject to a decision to pursue a legislative solution?                      If Yes, check here <input type="checkbox"/></p> <p style="text-align: right;">Original BUF Date: Oct 13, 2011</p>

The "Review Process" row allows the PO Specialist to forward the ACD to the next user. Several conditions must be met before the ACD can be submitted. If the conditions are not met, the "Review Process" section will indicate so. If the Finding does not have a resolution decision of "CAROI," the PDL must be uploaded. In addition, if either the OIG or OGC need to concur, those assignments must be made. Once all necessary conditions are met, the "Submit" button will be available.

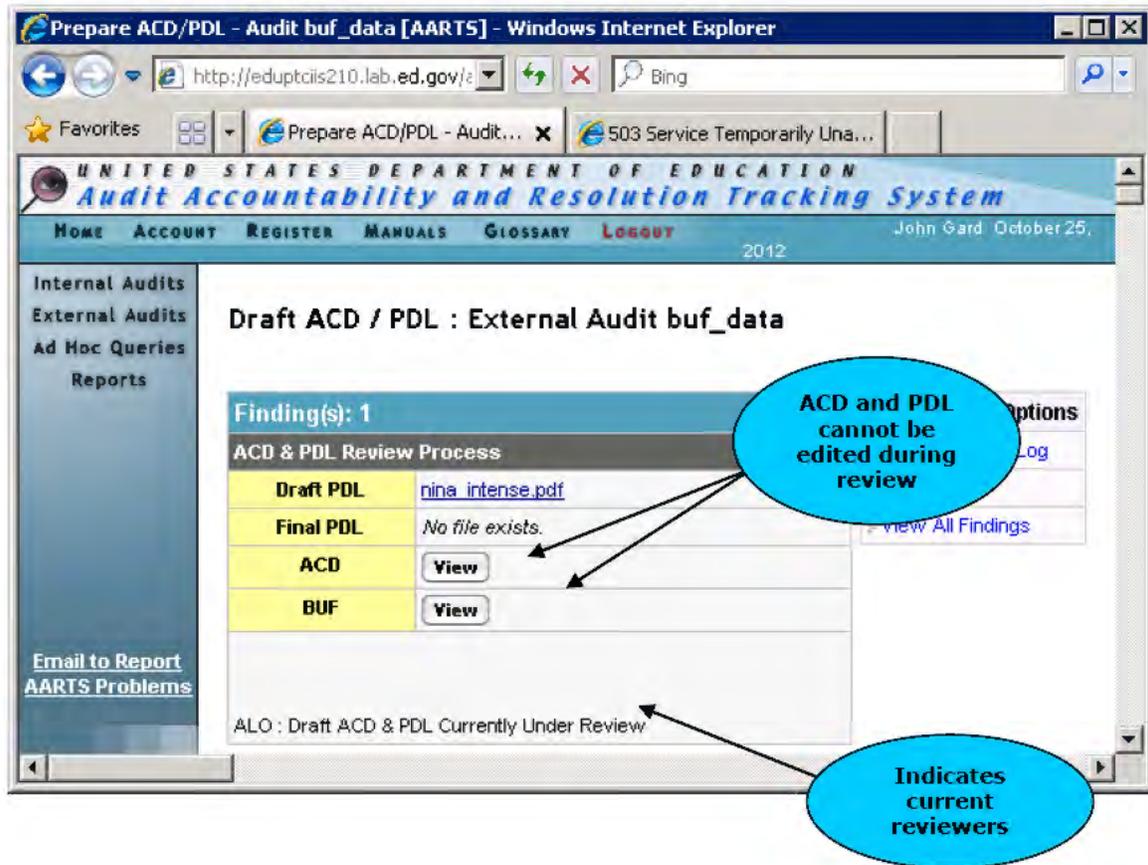
### Draft ACD/PDL Screen – Ready to Submit



A “**Comments**” section is available for submitting comments associated with the ACD and PDL.

After the ACD and PDL have been submitted, the **Draft ACD/PDL Screen** will refresh and indicate whether the OIG, OGC, or both are reviewing. Email notifications are sent to the PO’s ALO, the OIG Specialist (if necessary), and OGC Specialist (if necessary) indicating the ACD needs review. While in review, the PO Specialist cannot edit the ACD or upload or delete a PDL.

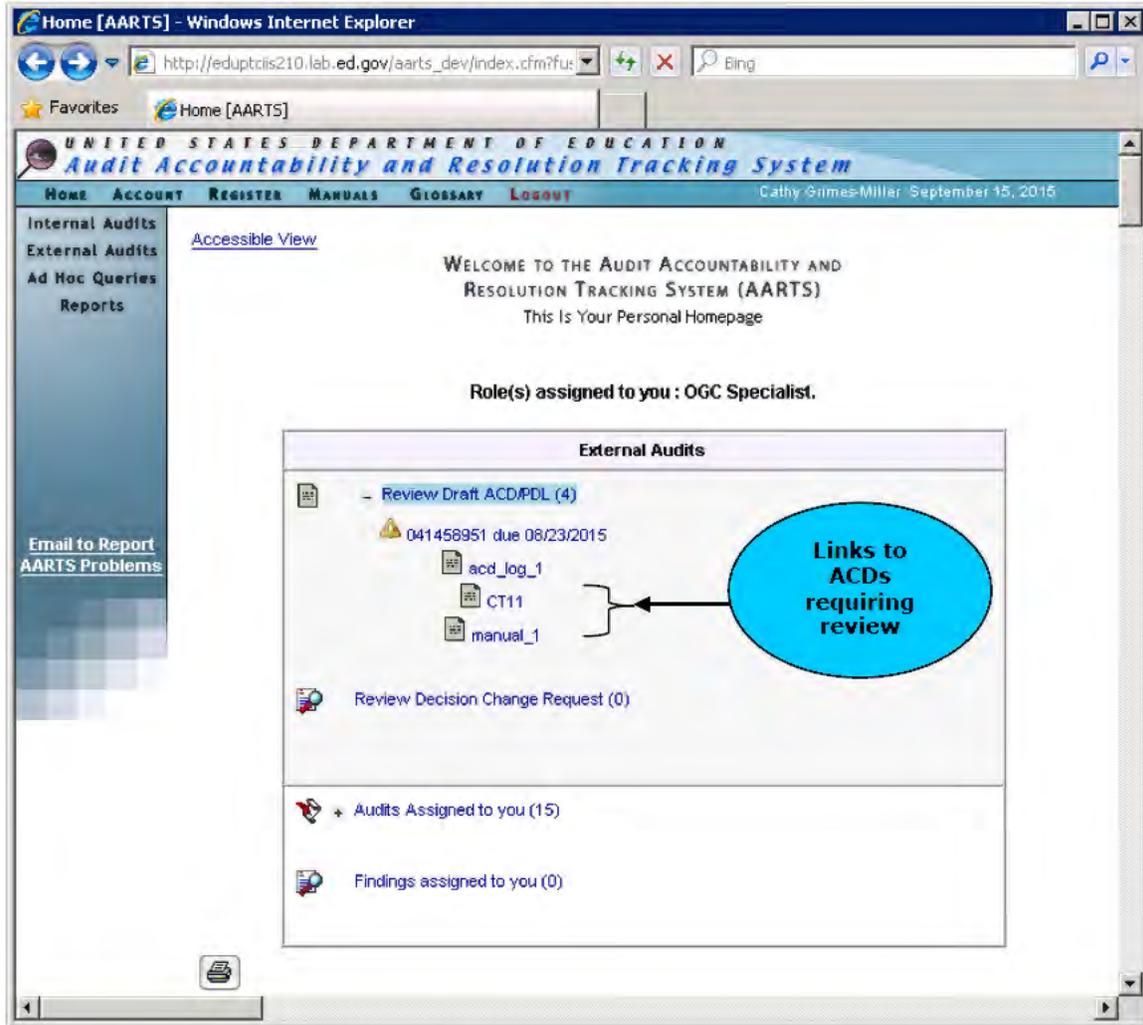
As of September 2015 if the ACD requires OGC approval and the ALO, OIG Administrator, or OIG Specialist disagreed, then the PO Specialist will have the option to skip the OGC Specialist and submit directly to the ALO.



### 5.3 Review

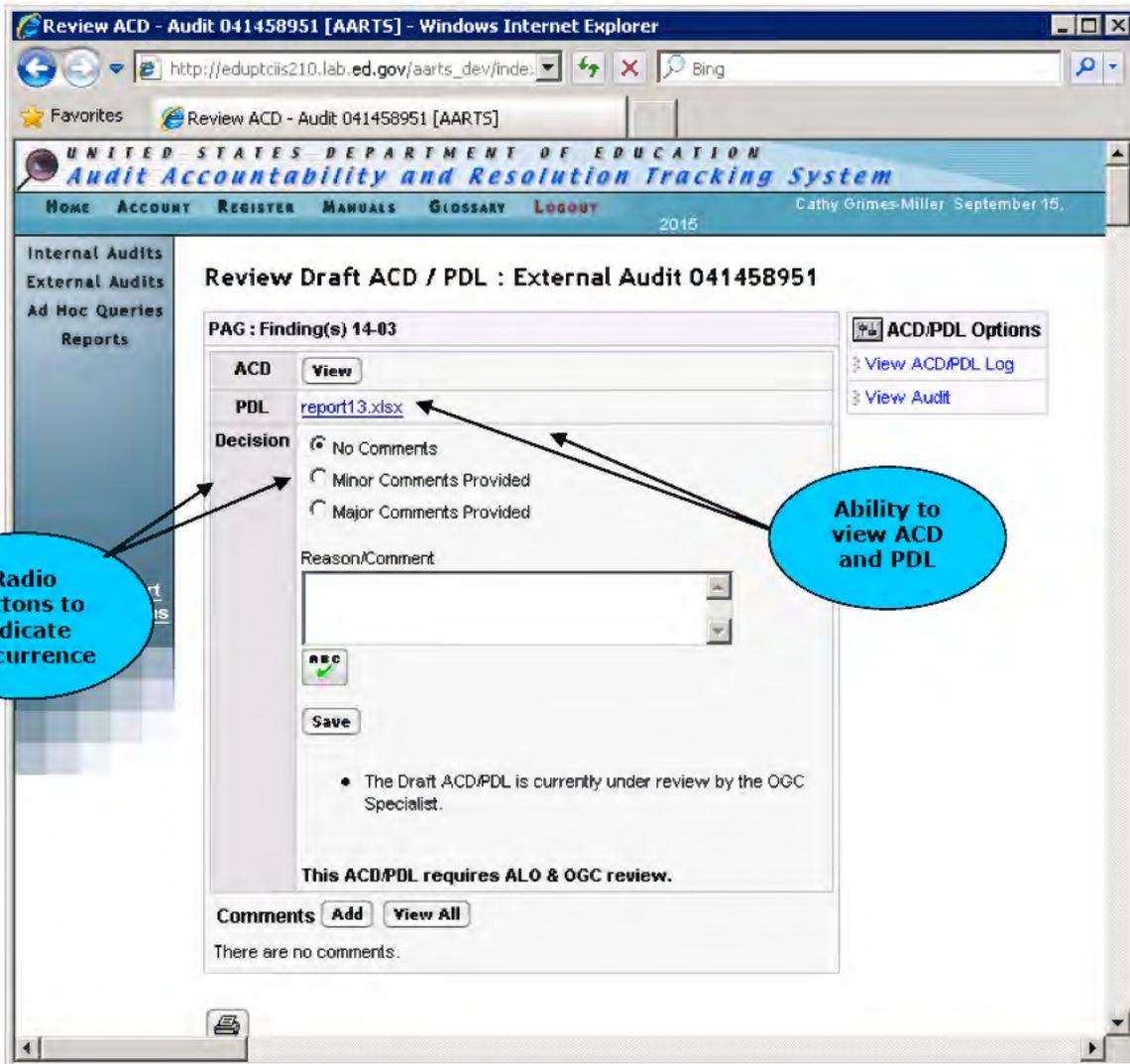
When the OGC Specialist has an ACD to review, the ACD will appear in the “**Review Draft ACD/PDL**” section of the specialist’s dashboard. The appropriate OGC Manager also has the capability to review the ACD, if necessary.

#### OGC Specialist’s Dashboard



Click the link of the Audit to view the **Review Draft ACD/PDL Screen**.

### Review Draft ACD/PDL Screen



The **Review Draft ACD/PDL Screen** allows the reviewer to view the ACD and PDL and indicate the decision of "No Comments", "Minor Comments Provided, or "Major Comments Provided". Clicking the "View" button in the "ACD" row will open the **Audit Clearance Document Screen** and clicking the link next to **PDL** will open the PDL.

### Audit Clearance Document Screen

Back button

ACD information not editable

<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended						
Audit Control #: z07072003a	Manf. Inf. Rpt./ Other ED- OIG Rpt#:	DUN:	PDL Date: 07/08/2003	ACD Date: 07/08/2003		
Auditee Name : Abraham Baldwin Agricultural College		State : GA	OPE ID: 00154100	EIN/TIN: 1536002070A1		
<b>SECTION 1: SUMMARY OF RESOLUTION ACTIONS</b>						
Finding Numbers	Amount Recommended By Audit	Management Decision				
		Original ACD	Amended ACD			
Questioned Costs: 1	\$1,000,000.00	\$1,000,000.00				
Unsupported Costs:	\$0.00					
Other Recoveries:	\$0.00					
Subtotal:	\$1,000,000.00	\$1,000,000.00				
<b>Non-Monetary:</b>						
Deduct : Amount Not Recoverable Due to Status of Limitations:						
Deduct : Other Amount Not Recoverable:						
Add: Add'l Recommended by the Action Official						
Total Amount Recoverable:		\$1,000,000.00				
Total # of findings: 1	List Open Finding #s: 1	Deduct				
Amount Already Collected:						
Adjustments at Auditee Site:						
Other[Explain Below]						
Total Deductions:		(\$0.00)				
Net Amount to be Collected:		\$1,000,000.00				
<b>SECTION 2: BETTER USE OF FUNDS</b>						
Finding Numbers	Amount Recommended by Audit	Management Decision				
<b>SECTION 3: ACCOUNTING INFORMATION</b>						
Program	Contract/Grant #	Project Code	Fund Code	Object Class	Org. Code	Amount to be Collected
84.002	1234					\$1,000,000.00
Prepared By: PO_PAG Specialist		Approving Official: PAG ALO		OGC and/or OIG Clearance (if needed):		
<b>COMMENT</b> This is the first crack at the ACD.					<b>Subject to Grant Back?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	

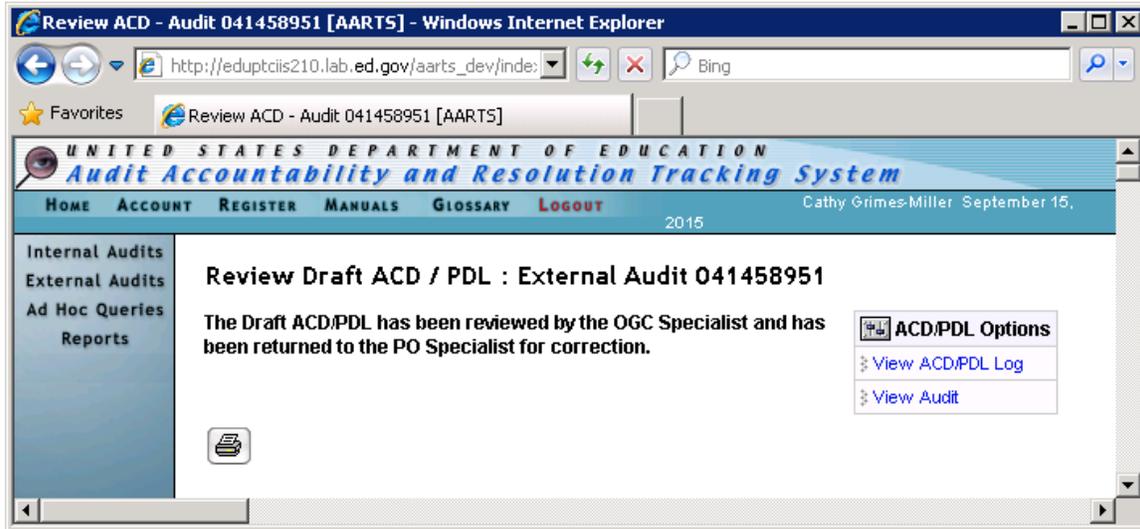
*This ACD requires OGC concurrence.*

The reviewer cannot edit the ACD. Click the **"Back"** button to return to the **Audit Clearance Document Screen**. To view the PDL, click the link of the file name in the **"PDL"** row.

The **"Decision"** row is where the reviewer indicates the decision with the ACD and PDL by clicking the appropriate radio buttons. There is a **"Reason/Comment"** text box and a **"Spell Check"** icon available for verifying the spelling of the text. Immediately below the **"Save"** button, there is text that indicates whether OGC is

reviewing. If either has entered a decision of “**No Comments**” or “**Minor Comments Provided**”, that fact will be displayed; if either chooses “**Major Comments Provided**” the ACD is sent back to the PO Specialist immediately. The **Review Draft ACD/PDL Screen** is updated and indicates the ACD has been removed and returned to the appropriate specialist.

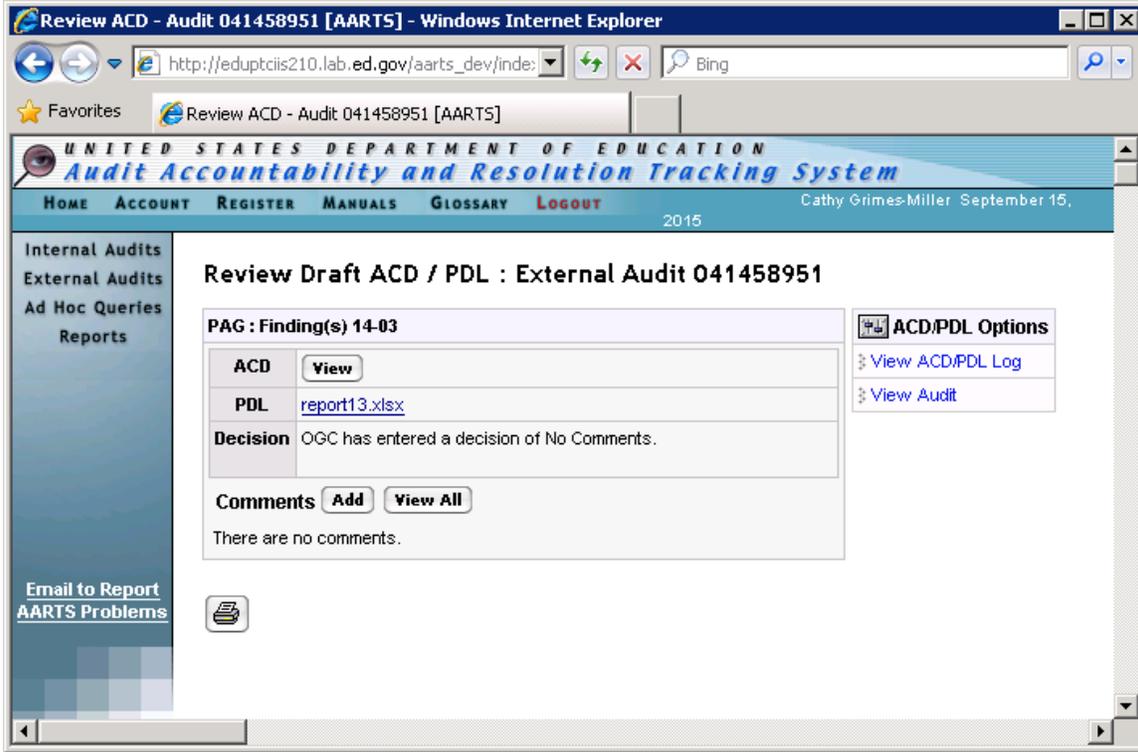
**Review Draft ACD/PDL Screen – After Choosing Major Comments Provided**



The dashboard listing for the Audit in the “**Review Draft ACDs**” will be removed. Email notification is sent to the appropriate PO Specialist and the appropriate OGC managers. The Audit listing will appear again in the PO Specialist’s dashboard under the “**Prepare Draft ACD**” section.

When the appropriate OGC Specialist enters a decision of “Comments Not Provided” or “Comments Provided”, the **Review Draft ACD/PDL Screen** is updated to reflect the decision. Also, the status of any other necessary review is displayed. An email notification is sent to the appropriate PO Specialist and managers indicating decision.

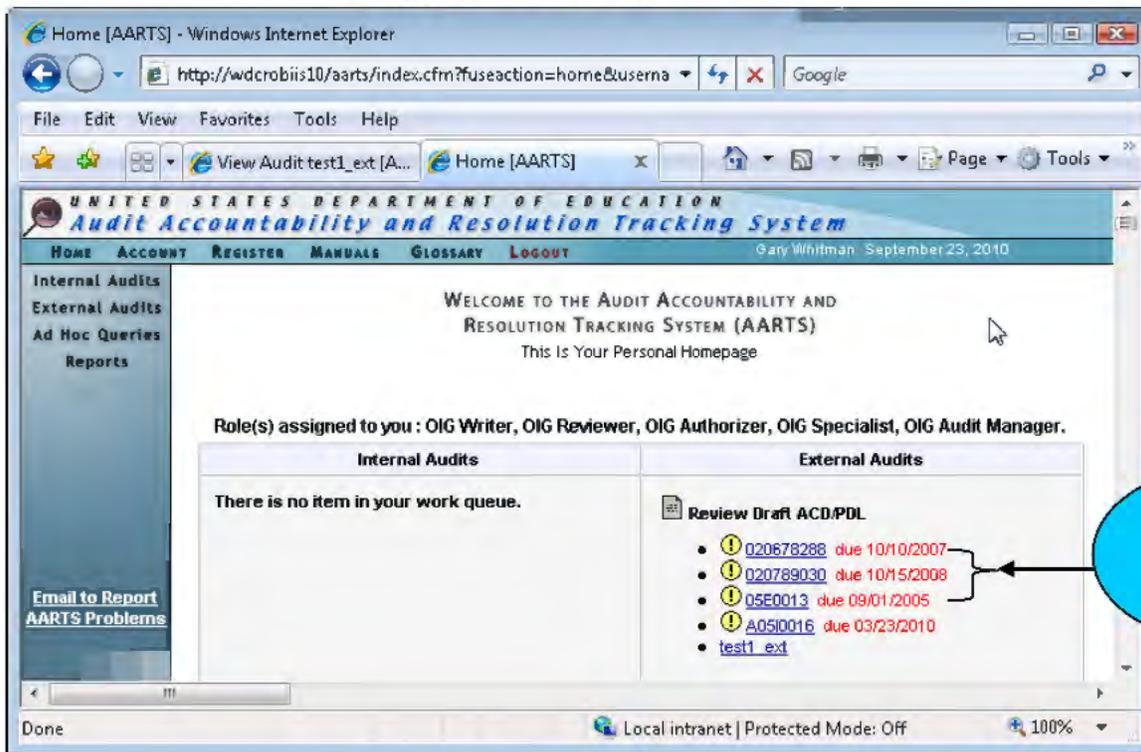
**Review Draft ACD/PDL Screen – Multiple ACDs**



After the OGC Specialist has entered a decision of “No Comments Provided” or “Minor Comments Provided” the ACD and PDL will be submitted to the ALO.

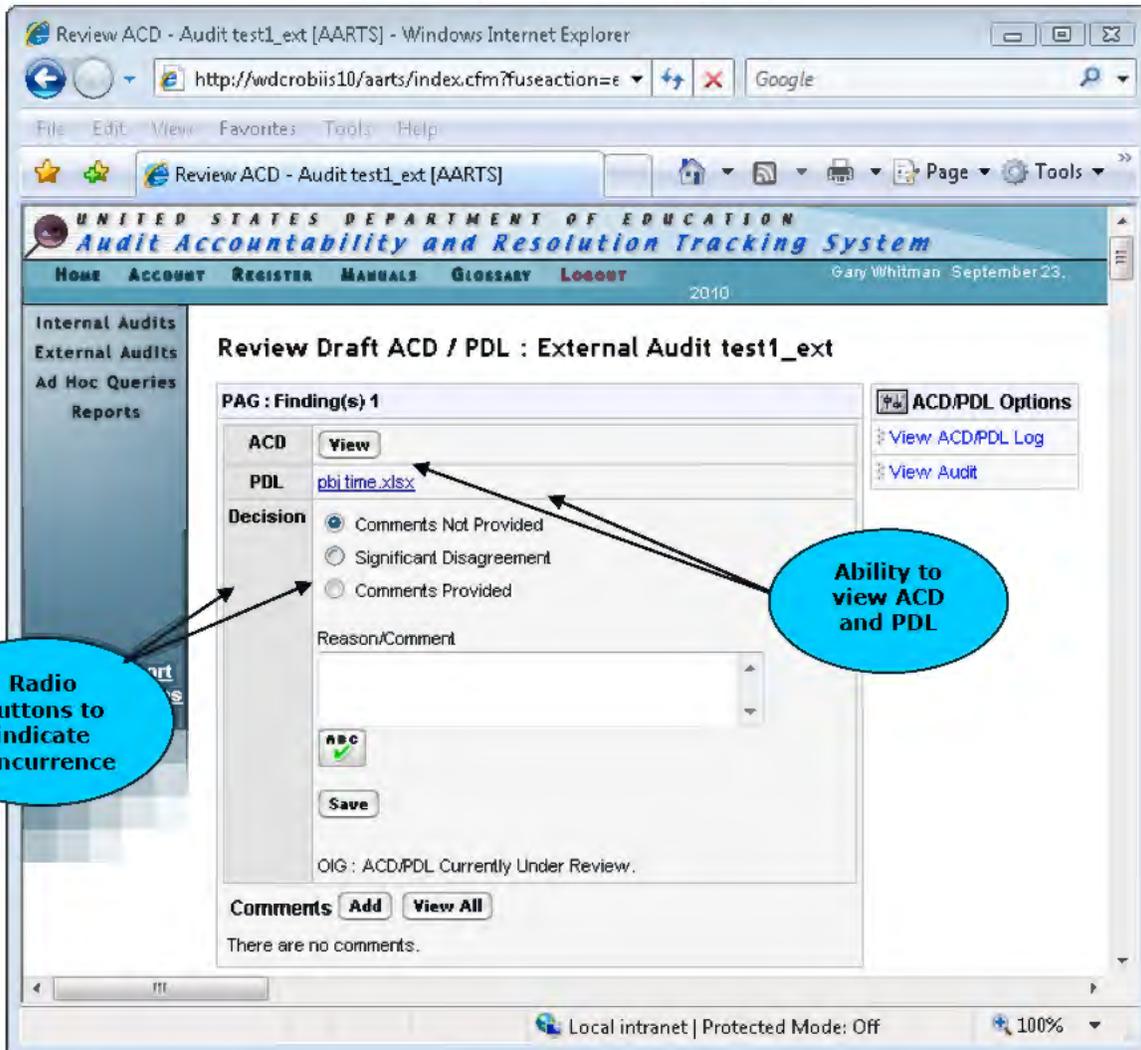
When the OIG Specialist has an ACD to review, the ACD will appear in the “**Review Draft ACD/PDL**” section of the specialist’s dashboard. The appropriate OIG Manager also has the capability to review the ACD, if necessary.

### OIG Specialist's Dashboard



Click the link of the Audit to view the **Review Draft ACD/PDL Screen**.

### Review Draft ACD/PDL Screen



The **Review Draft ACD/PDL Screen** allows the reviewer to view the ACD and PDL and indicate the decision of "Comments Not Provided", "Significant Disagreement", or "Comments Provided". Clicking the **View** button in the **ACD** row will open the **Audit Clearance Document Screen**.

### Audit Clearance Document Screen

**Back button**

**ACD information not editable**

<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended						
Audit Control #: z07072003a		Mgmt. Inf. Rpt./ Other ED- OIG Rpt#:		DUN:	PDL Date: 07/08/2003	ACD Date: 07/08/2003
Auditee Name : Abraham Baldwin Agricultural College			State : GA	OPE ID: 00154100	EIN/TIN: 1536002070A1	
<b>SECTION 1: SUMMARY OF RESOLUTION ACTIONS</b>						
Finding Numbers	Amount Recommended by Audit	Management Decision				
		Original ACD	Amended ACD			
Questioned Costs: 1	\$1,000,000.00	\$1,000,000.00				
Unsupported Costs:	\$0.00					
Other Recoveries:	\$0.00					
<b>Subtotal:</b>	\$1,000,000.00	\$1,000,000.00				
<b>Non-Monetary:</b>						
Deduct : Amount Not Recoverable Due to Status of Limitations:						
Deduct : Other Amount Not Recoverable:						
Add : Add'l Recommended by the Action Official						
<b>Total Amount Recoverable:</b>		\$1,000,000.00				
Total # of findings: 1	List Open Finding #s: 1	Deduct				
Amount Already Collected:						
Adjustments at Auditee Site:						
Other[Explain Below]						
<b>Total Deductions:</b>			(\$0.00)			
<b>Net Amount to be Collected:</b>		\$1,000,000.00				
<b>SECTION 2: BETTER USE OF FUNDS</b>						
Finding Numbers	Amount Recommended by Audit	Management Decision				
<b>SECTION 3: ACCOUNTING INFORMATION</b>						
Program	Contract/Grant #	Project Code	Fund Code	Object Class	Org. Code	Amount to be Collected
84.002	1234					\$1,000,000.00
Prepared By: PO_PAG Specialist		Approving Official: PAG ALO			OGC and/or OIG Clearance (if needed):	
<b>COMMENT</b> This is the first crack at the ACD.					<b>Subject to Grant Back?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	

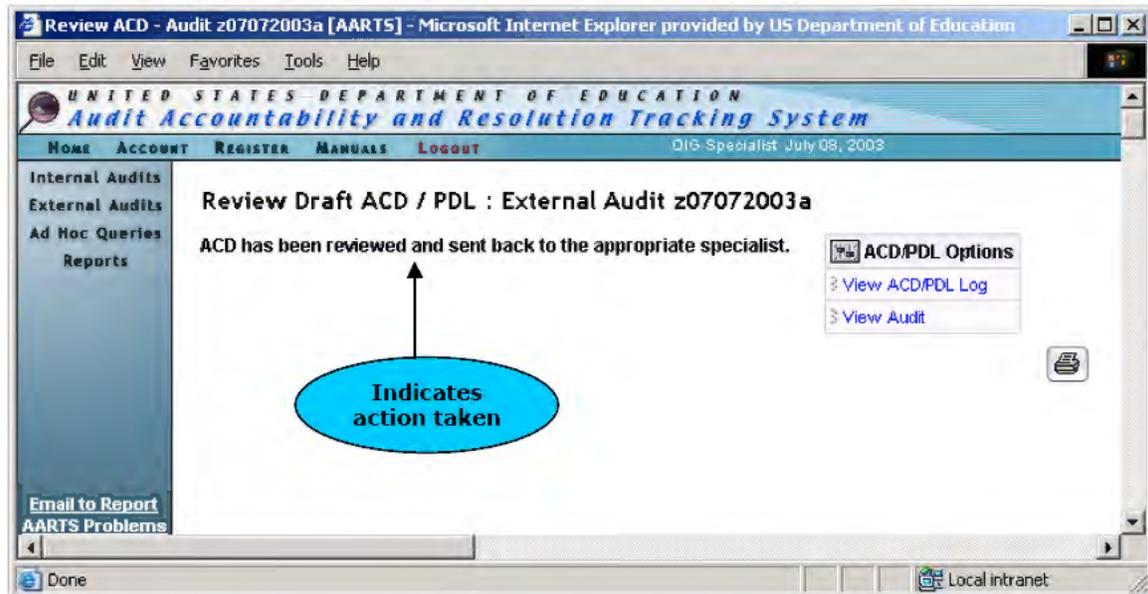
*This ACD requires OGC concurrence.*

The reviewer cannot edit the ACD. Click the **"Back"** button to return to the **Audit Clearance Document Screen**. To view the PDL, click the link of the file name in the **"PDL"** row.

The **"Decision"** row is where the reviewer indicates the decision with the ACD and PDL by clicking the appropriate radio buttons. There is a **"Reason/Comment"** text box and a **"Spell Check"** icon available for verifying the spelling of the text. Immediately below the **"Save"** button, there is text that indicates whether OIG is

reviewing. If either has entered a decision of "Comments Not Provided" or "Comments Provided", that fact will be displayed; if either chooses "Significant Disagreement" the ACD is sent back to the PO Specialist immediately. The **Review Draft ACD/PDL Screen** is updated and indicates the ACD has been removed and returned to the appropriate specialist.

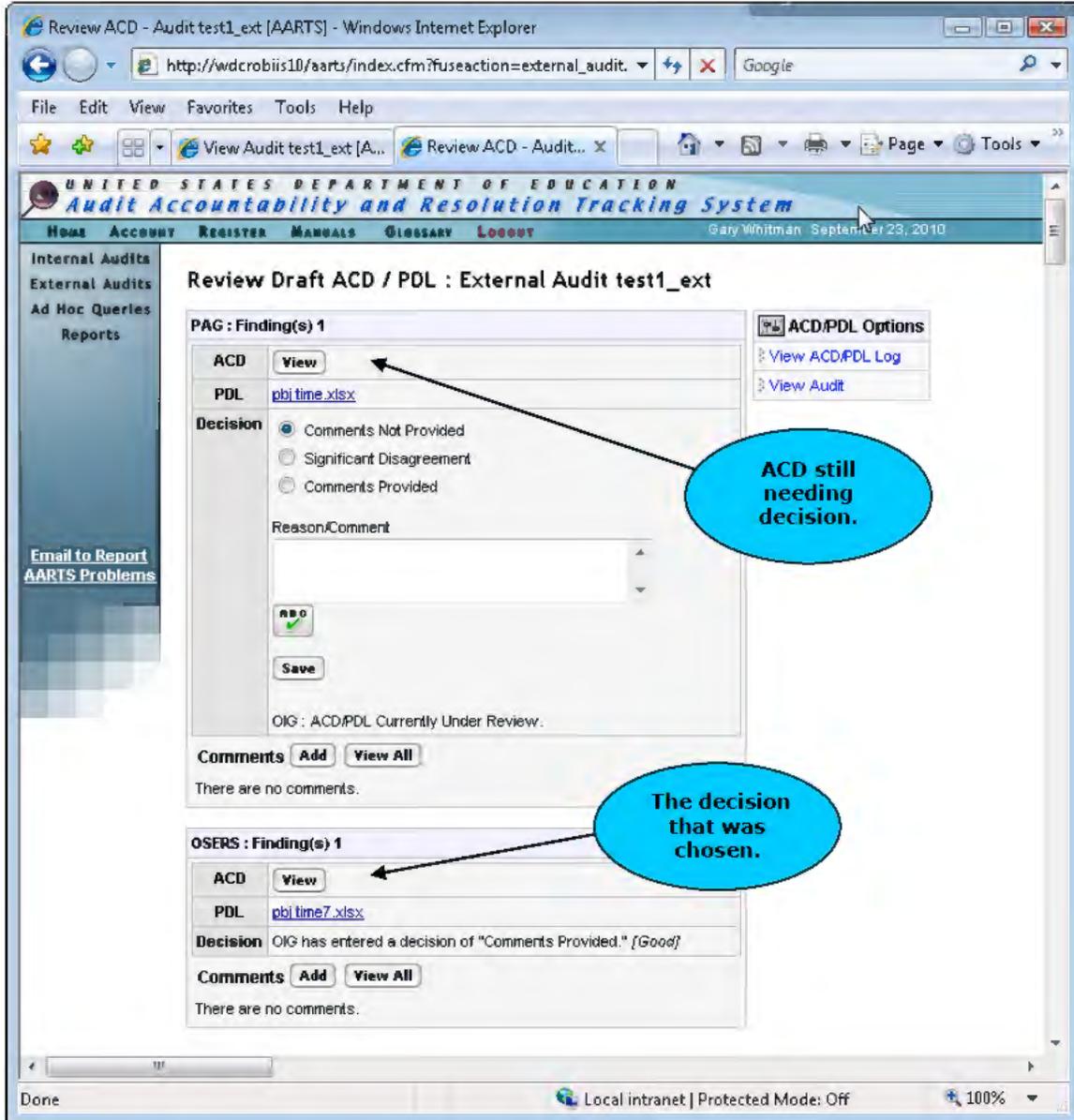
### Review Draft ACD/PDL Screen – After Choosing Significant Disagreement



The dashboard listing for the Audit in the "Review Draft ACDs" will be removed. Email notification is sent to the appropriate PO Specialist and the appropriate OIG managers. The Audit listing will appear again in the PO Specialist's dashboard under the "Prepare Draft ACD" section.

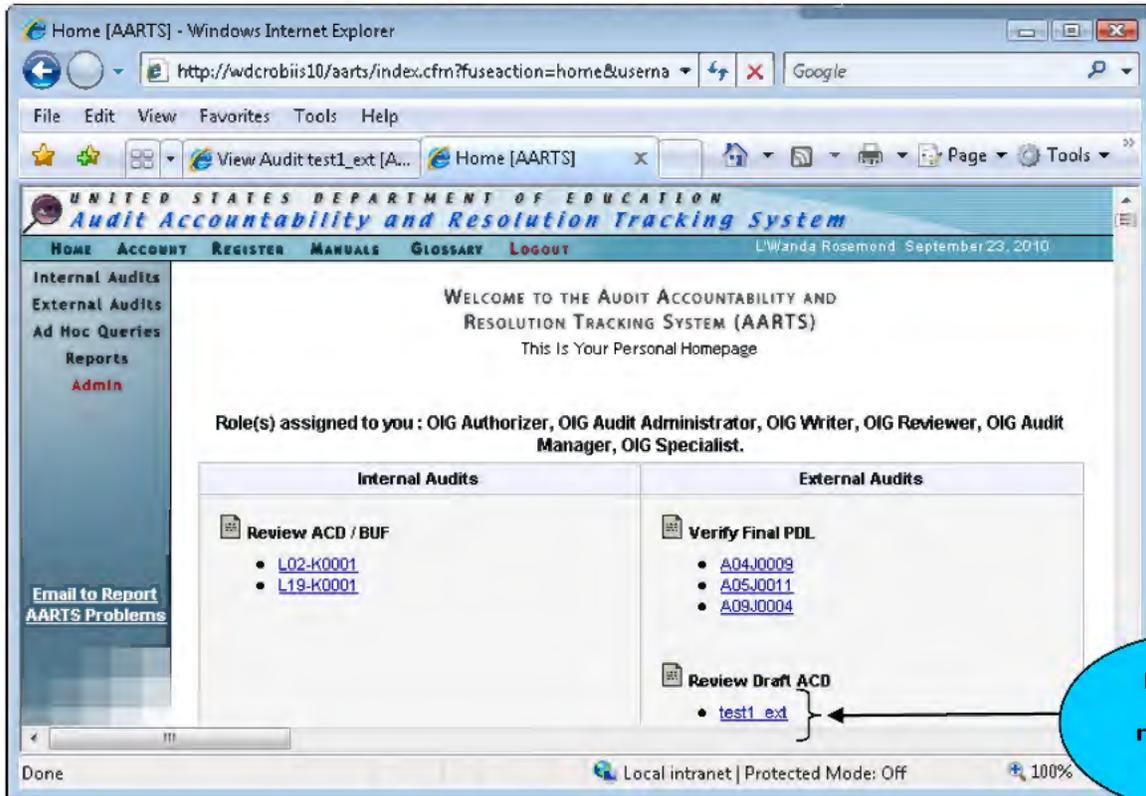
When the appropriate OIG Specialist enters a decision of "Comments Not Provided" or "Comments Provided", the **Review Draft ACD/PDL Screen** is updated to reflect the decision. Also, the status of any other necessary review is displayed. An email notification is sent to the appropriate PO Specialist and managers indicating decision.

### Review Draft ACD/PDL Screen – Multiple ACDs



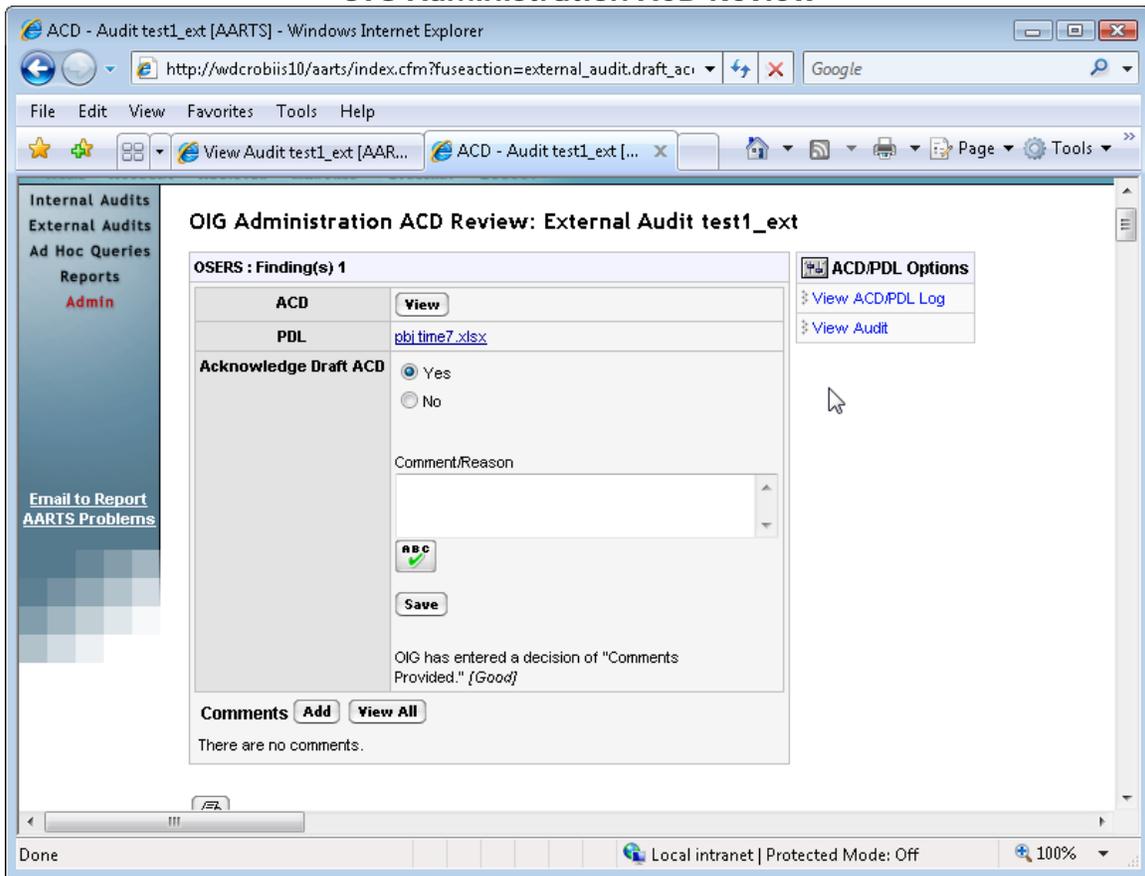
After the OIG Specialist has entered a decision of "Comments Provided" or "Comments Not Provided" the ACD and PDL will be submitted to the OIG Administrator. The OIG Administrator dashboard will indicate the Audit in the "Review Draft ACD" section.

### OIG Administrator's Dashboard



Click the link for the audit to access the OIG Administration ACD Review page.

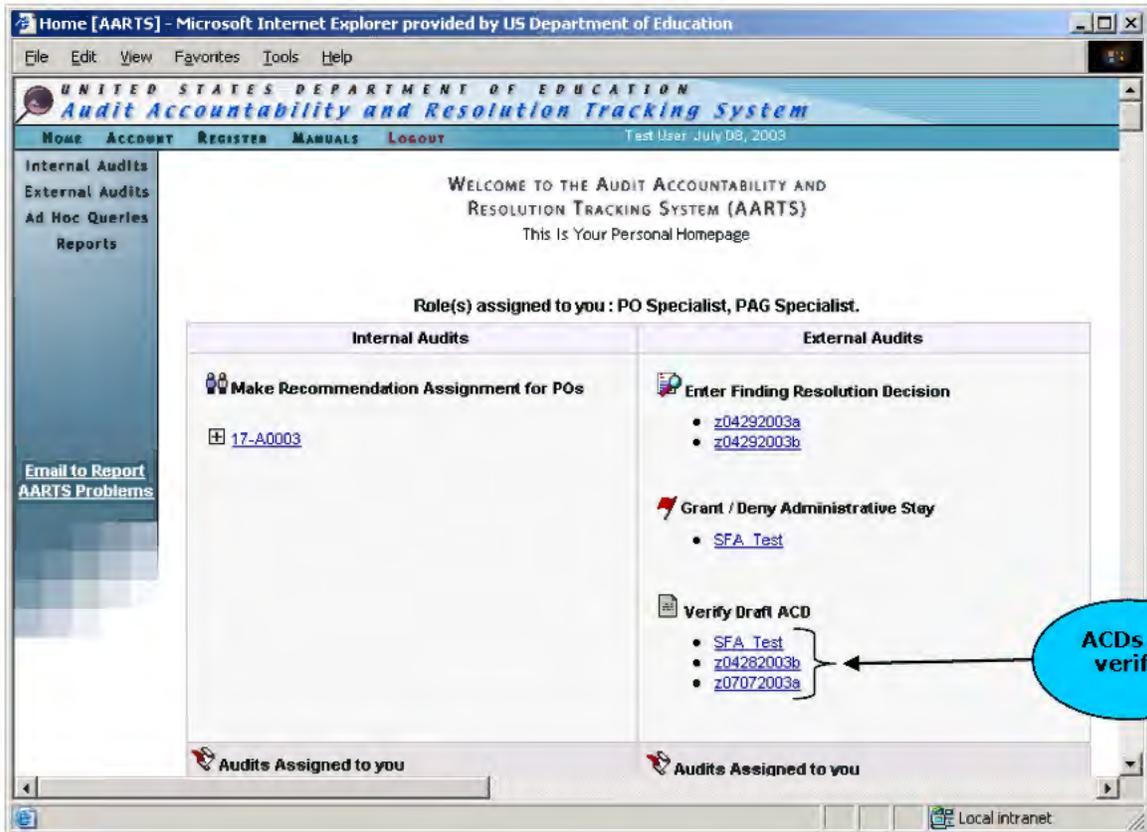
### OIG Administration ACD Review



The OIG Administrator must can choose the options “No” or “Yes” in the “**Acknowledge Draft ACD**” row. If “No” is chosen then a comment/reason has to be entered. Once a comment is entered and the verification is saved the ACD/PDL will be sent back to the PO Specialist for review. If “Yes” is chosen then the ACD/PDL will be submitted to the ALO. The OIG Specialist will not be required to verify the ACD/PDL if they already verified the ACD/PDL.

After all necessary participants have concurred, the ALO for the appropriate office must verify the ACD and PDL. The ALO dashboard will indicate the Audit in the "Verify Draft ACD" section.

### ALO's Dashboard



Click the link for the Audit to access the **Draft ACD/PDL Screen**.

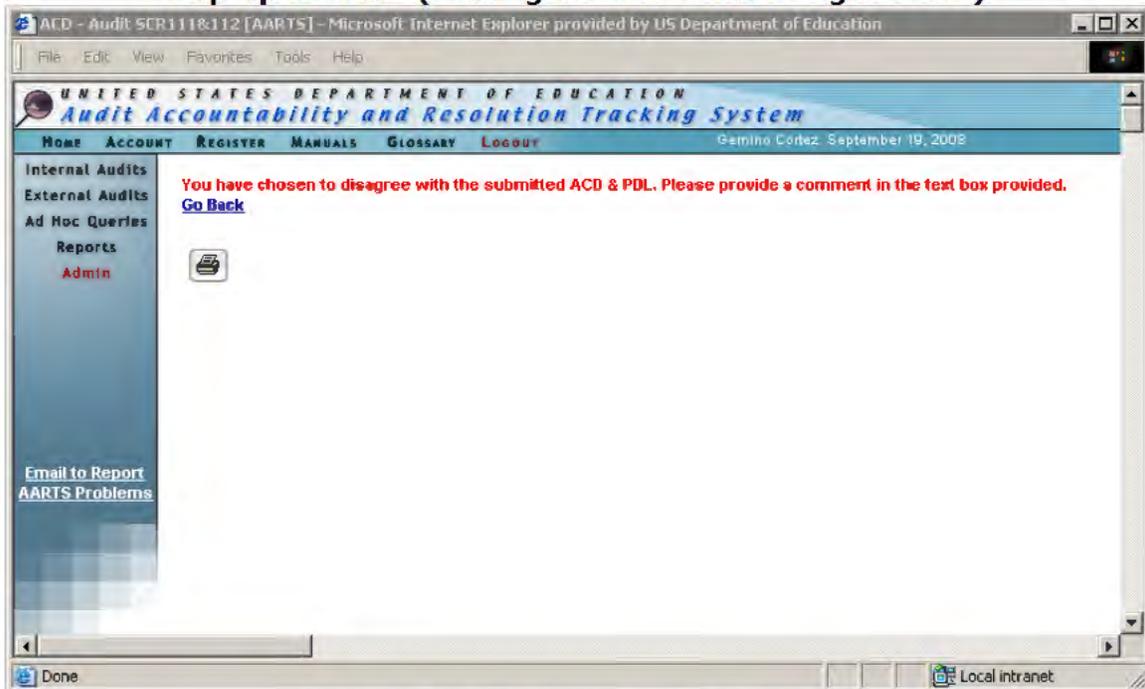
### Draft ACD/PDL Screen (for ALO)

The screenshot shows the 'Draft ACD / PDL : External Audit SCR111&112' screen. The interface includes a navigation menu on the left with options like 'Internal Audits', 'External Audits', and 'Admin'. The main content area displays a table of findings. The 'ACD & PDL Review Process' section shows a 'PDL' row with a link to 'AARTS 2007 Enhancements-DRAFT v1.1.xls' and an 'ACD' row with a 'View' button. Below this is the 'Approving Official Verification' section, which includes radio buttons for 'Agree' and 'Disagree', a 'Date of Agreement' text box, and a 'Save' button. A 'Comments' section at the bottom has 'Add' and 'View All' buttons. Three blue callout boxes with arrows point to the 'ACD' row, the 'Date of Agreement' field, and the 'Save' button. The 'ACD/PDL Options' panel on the right contains links for 'View ACD/PDL Log', 'View Audit', and 'View All Findings'.

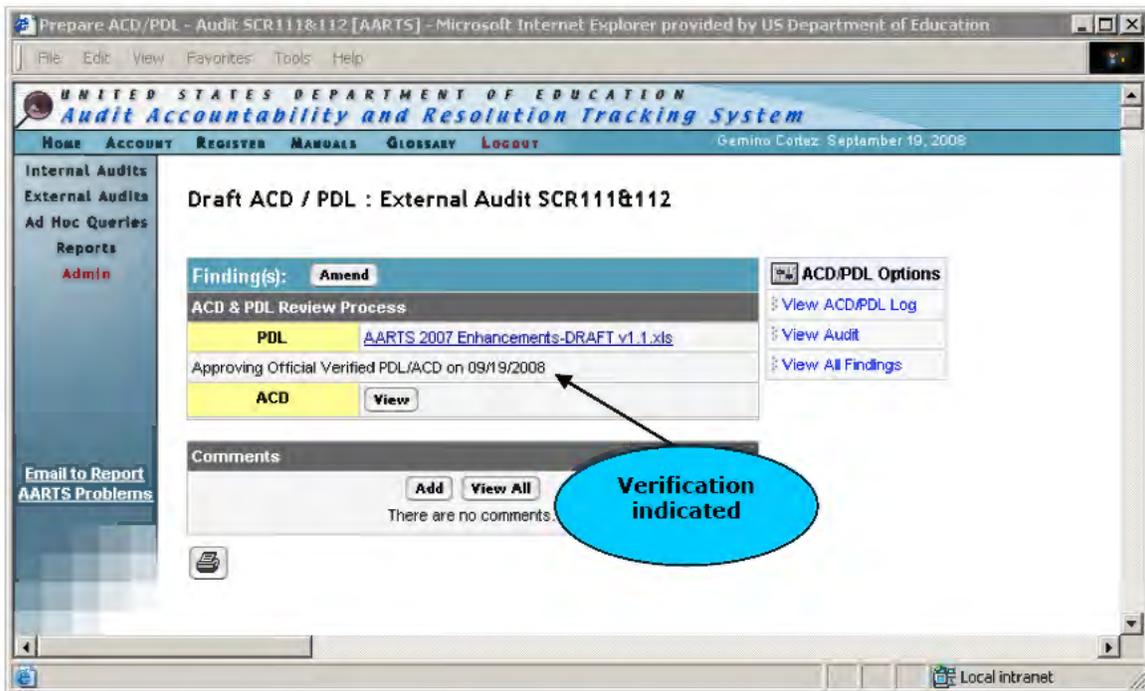
The ALO is allowed to view both the ACD and PDL. The **“Review Process”** row indicates previous concurrences.

As of September 2008 the ALO will be able to disagree or agree with the ACD and PDL. If the ALO disagrees with the ACD and PDL, a comment must be entered. Also, a **“pop-up window”** will appear indicating that a comment must be entered. The ACD/PDL will be sent back to the PO Specialist to review and be re-submitted to the ALO. If OIG and OGC were assigned then they also have to review the ACD and PDL again. This process will continue until the ALO agrees with the ACD/PDL.

### Pop-up Window (Missing comments for disagreement)



### Draft ACD/PDL Screen – ALO Verified



Once all necessary ACDs for a Finding have been verified, the Finding is "Resolved." If the audit is OIG Issued OIG Administrator will be notified by email that the Final PDL is ready to be verified.

### Finding Detail Screen – All Draft ACDs Verified

**View Finding z07072003a/1 [AARTS] - Microsoft Internet Explorer provided by US Department of Education**

UNITED STATES DEPARTMENT OF EDUCATION  
**Audit Accountability and Resolution Tracking System**  
 HOME ACCOUNT REGISTER MANUALS **Logout** Autho Test July 08, 2003

Internal Audits  
 External Audits  
 Ad Hoc Queries  
 Reports

[Email to Report AARTS Problems](#)

**▲ Finding 1 : External Audit Report z07072003a [Resolved]**

<b>Finding #</b>	1
<b>Description</b>	This is the first finding description.
<b>Triage Decision</b>	T
<b>Page</b>	4
<b>*Finding Type</b>	Questioned Costs
<b>Joint</b>	n
<b>Deficiency Code</b>	C (Cash Management)
<b>Prior Yr Finding?</b>	No

*Program	*Resolving Office	*Amount
84.002 (OCFO)	01 (PAG)	\$1,000,000.00
84.002 (OCFO)	02 (OCFO)	\$1,000,000.00

**Dates**

	PAG	OCFO
Initial Contact with Auditee Made by PO Specialist		
Technical Assistance Provided		
Corrective Action for finding Taken		

**Comments**

There are no comments.

**Finding Options**

- [View All Findings](#)
- [View Finding Log](#)
- [Email PAG Administrators](#)

**Status updated to Resolved**

### 5.3 Submit Final PDL for ALO Review

Once the draft ACD/PDL/BUF for a Principal Office has been verified by the ALO the Final PDL for the Principal Office must be uploaded. The dashboard will show the audits that need to have Final PDLs submitted under “**Submit Final PDL**”.

#### ALO or PO Specialist’s Dashboard

Role(s) assigned to you : PO Specialist.

The screenshot displays a dashboard titled "External Audits" with the following sections:

- External Audits**
  - Prepare Draft ACD (0)
  - Complete Section III of the BUF (0)
  - Upload Final PDL (0)
  - Submit Final PDL (1)
    - gem\_test\_c
- Audits Assigned to you (0)
- Findings assigned to you (2)

A blue oval with the text "ACNs that need to be submitted" has an arrow pointing to the "gem\_test\_c" item under the "Submit Final PDL (1)" category.

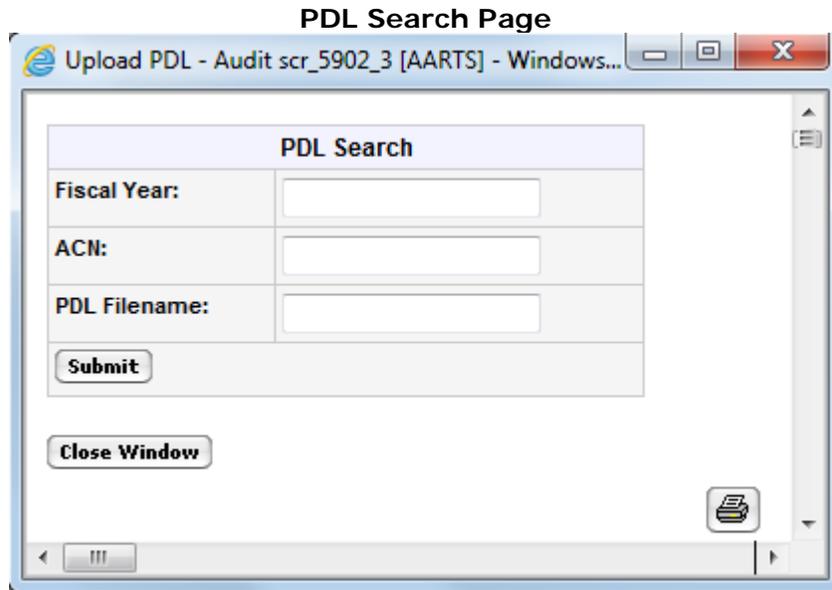
Clicking the link will take the user to the “**Draft ACD PDL**” page.

### Draft ACD PDL Page

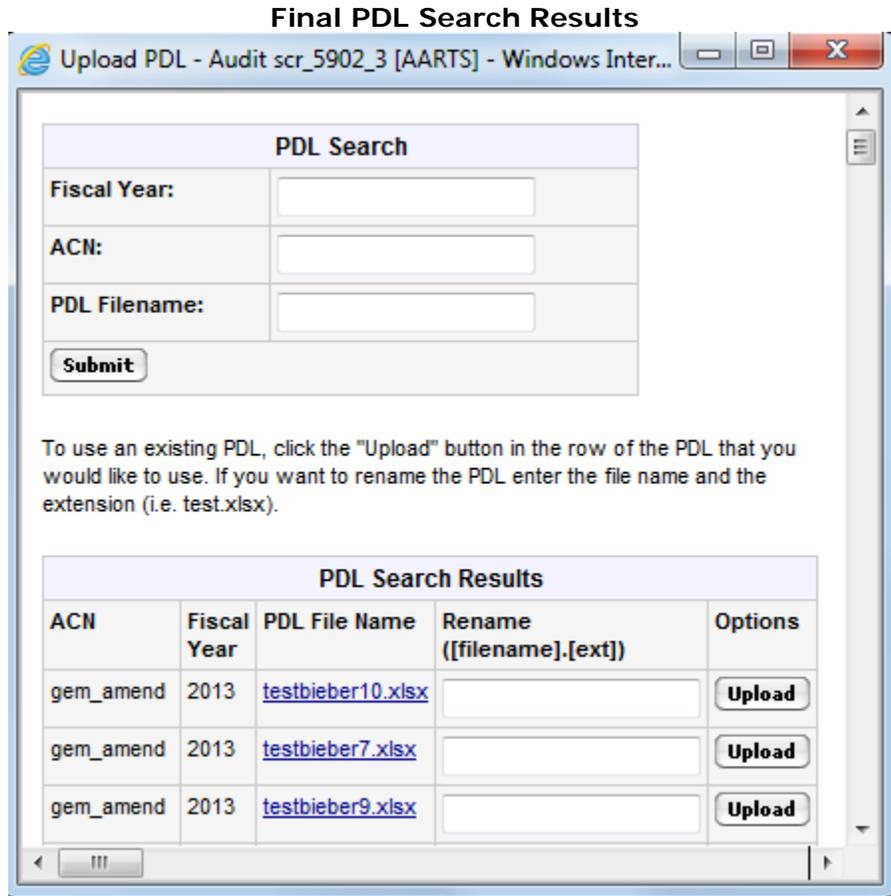
#### Draft ACD / PDL : External Audit 0910110916

Finding(s): <span>Amend</span>		ACD/PDL Options
ACD & PDL Review Process		<a href="#">View ACD/PDL Log</a> <a href="#">View Audit</a> <a href="#">View All Findings</a>
Draft PDL	<a href="#">testbieber7.xlsx</a>	
Final PDL	No file exists. <span>Upload</span> <a href="#">Click here to use existing PDL</a>	
ACD	<span>View</span>	
The ALO has agreed with the Draft ACD/PDL. The PO Specialist will submit the Final ACD/PDL.		
<b>Comments</b> <div style="text-align: center;"> <span>Add</span> <span>View All</span>                      There are no comments.                 </div>		

Click the “**Click here to use existing PDL**” to use an existing Final PDL.



Clicking the “**Submit**” button will return a list of Final PDLs found in the system that have already been used by existing audits.



The PDL Search Results page will display the “ACN”, “Fiscal Year”, “PDL File Name”, “Rename”, and “Options.” Click the “PDL File Name link” to view an existing PDL. The user may change the name of the upload file by supplying the new file name and extension([filename].[ext] i.e. test\_audit.xls). Clicking the “Upload” button will associate the existing PDL with the ACD with a new name or use the existing name.

Once the Final PDL is uploaded then the Final PDL can be submitted to the ALO for review. Once the Final PDL is uploaded then the Final PDL can be submitted to the ALO for review. The **“Submit”** button and text indicating the next step will appear at the bottom.

### Draft ACD PDL Page

Finding(s): 1 <span>Amend</span>		ACD/PDL Options
ACD & PDL Review Process		<a href="#">View ACD/PDL Log</a>
Draft PDL	<a href="#">hotdawg.docx</a>	<a href="#">View Audit</a>
Final PDL	<a href="#">Goose.doc</a> <span>Update</span> <span>Delete</span>	<a href="#">View All Findings</a>
ACD	<span>View</span>	
ALO has agreed with the Draft ACD/PDL. The PO Specialist will submit the Final ACD/PDL.		
When the Final PDL is ready you must submit to the ALO:		
<span>Submit</span>		

Once the **“Submit”** button is pressed the Final PDL will become read-only and will be submitted to the ALO for review.

Finding(s): 1 <span>Amend</span>	
ACD & PDL Review Process	
Draft PDL	<a href="#">hotdawg.docx</a>
Final PDL	<a href="#">Goose.doc</a>
ACD	<span>View</span>
ALO has agreed with the Draft ACD/PDL. The Final ACD/PDL is currently under review by the ALO.	

### 5.4 ALO Verify Final PDL

The ALO will have the ability to verify the Final PDL. Once the Final PDL is verified by the ALO the office findings will be set to **“Resolved.”** The ALO can view audits that require Final PDL approval on the dashboard under the header, **“ALO Verify Final ACD/PDL.”**

#### Dashboard

Internal Audits	External Audits
<ul style="list-style-type: none"> <li>Recommendations for CAP Development (0)</li> <li>Recommendation Completion (0)</li> <li>Prepare ACD/BUF (0)</li> <li>Prepare Request for Closure/Certification Memo (0)</li> </ul>	<ul style="list-style-type: none"> <li>Make PO Specialist Assignment (0)</li> <li>Make Triage Recommendation (0)</li> <li>Enter Final Resolution Decision (0)</li> <li>Verify Amended ACD/PDL (0)</li> <li>Verify Draft ACD/PDL (0)</li> <li>- ALO Verify Final ACD/PDL (1)</li> <li>gem_test_c due 10/01/2012</li> </ul>

Clicking the link will take the user to the **“Draft ACD PDL”** page. The ALO must indicate a date of agreement to verify the Final PDL. If the ALO disagrees with the Final PDL a comment must be entered and the Final PDL will be sent back to the PO Specialist’s queue.

#### Verify Final PDL

Finding(s): 1 <b>Amend</b>	
<b>ACD &amp; PDL Review Process</b>	
Draft PDL	<a href="#">hotdawg.docx</a>
Final PDL	<a href="#">Goose.doc</a>
ACD	<b>View</b>
ALO has agreed with the Draft ACD/PDL.	
The Final ACD/PDL is currently under review by the ALO.	
<b>Approving Official Verification</b>	
Agree:	<input checked="" type="radio"/>
Disagree:	<input type="radio"/>
Date of Agreement:	<input type="text"/>
<b>Save</b>	

## 5.5 Upload Final PDL

Once all ACDs for a Principal Office have been verified by the ALO the Final PDL for the Principal Office must be uploaded. As of September 2012 the Final PDL is integrated into the ACD/PDL/BUF process, so the ALO and PO Specialist will not to upload the Final PDL in two different locations. If the Final PDL is removed, the dashboard will show the audits that need to have Final PDLs uploaded under "Upload Final PDL".

### ALO or PO Specialist's Dashboard

The screenshot shows the AARTS dashboard in a Windows Internet Explorer browser window. The browser address bar shows the URL: <http://eduptciis210.lab.ed.gov/aarts/index.cfm?fuseaction=home&CFI>. The page header includes the text "UNITED STATES DEPARTMENT OF EDUCATION Audit Accountability and Resolution Tracking System" and a navigation menu with links: HOME, ACCOUNT, REGISTER, MANUALS, GLOSSARY, and LOGOUT. The date "Delores Warner September 23, 2010" is displayed in the top right.

The main content area is titled "WELCOME TO THE AUDIT ACCOUNTABILITY AND RESOLUTION TRACKING SYSTEM (AARTS) This Is Your Personal Homepage". Below this, it states "Role(s) assigned to you : PO ALO, PO Specialist, PO Writer, PO Reviewer, PO Authorizer.".

The dashboard is divided into two main sections: "Internal Audits" and "External Audits".

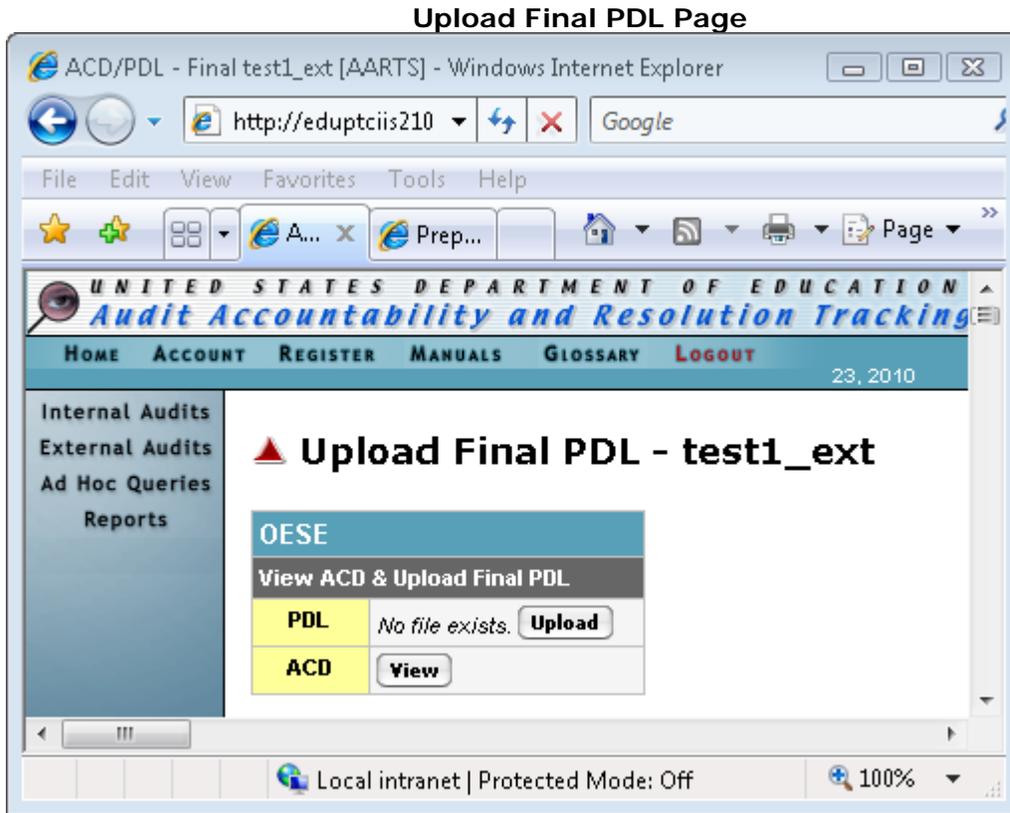
- Internal Audits:** Contains a section titled "Prepare Request for Closure/Certification Memo" with a list of links:
  - 06-H0001
  - 13-F0017
  - GAO-08-380
  - GAO-09-1016
- External Audits:** Contains a section titled "Upload Final PDL" with a list of links:
  - 05G0033
  - test1\_ext

A blue callout bubble with the text "ACNs that need upload" has an arrow pointing to the "Upload Final PDL" section. Below this section is another section titled "Make PO Specialist Assignment" with a list of links:
 

- 010468013
- 010898465
- 010909292
- 010909294
- 010909295
- 010909410
- 020588936
- 020678288
- 020699036
- 070789030

The browser status bar at the bottom indicates "Local intranet | Protected Mode: Off" and "100%".

Clicking the link will take the user to the “**Upload Final PDL**” page.



The ALO/PO Specialist can view the verified ACDs. The PDL can be uploaded by clicking the “**Upload**” button. Once all Final PDLs have been uploaded for the responsible offices the OIG Administrator will be notified by email to verify the Final PDL.

## 5.6 Verify Final PDL

The OIG Administrator is required to verify all of the uploaded Final PDLs. The Audits that require Final PDL verification will appear on the dashboard under, "Verify Final PDL".

### Verify Final PDL on Dashboard

The screenshot shows the AARTS dashboard in a Windows Internet Explorer browser window. The browser address bar shows the URL <http://eduptciis210.lab.ed.gov/aarts/index.cfm?fu>. The page header includes the United States Department of Education logo and the text "Audit Accountability and Resolution Tracking System". The navigation menu includes "HOME", "ACCOUNT", "REGISTER", "MANUALS", "GLOSSARY", and "LOGOUT". The user is logged in as "L'Wanda Rosemond" on "September 23, 2010".

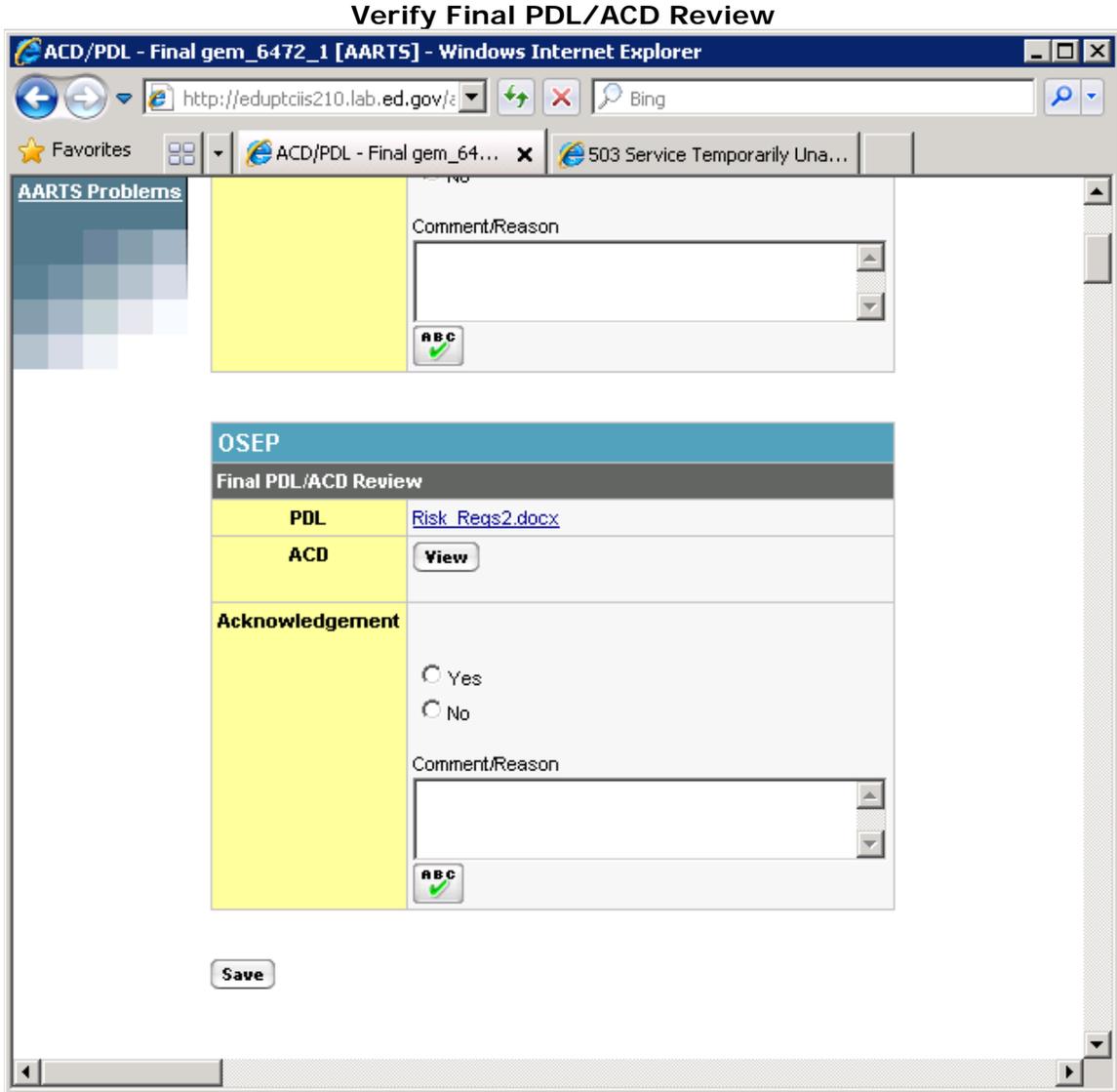
The main content area displays a welcome message: "WELCOME TO THE AUDIT ACCOUNTABILITY AND RESOLUTION TRACKING SYSTEM (AARTS) This Is Your Personal Homepage". Below this, the user's roles are listed: "Role(s) assigned to you : OIG Authorizer, OIG Audit Administrator, OIG Writer, OIG Reviewer, OIG Audit Manager, OIG Specialist".

The dashboard is divided into two main sections: "Internal Audits" and "External Audits".

- Internal Audits:** Contains a "Review ACD / BUF" section with links for "L02-K0001" and "L19-K0001".
- External Audits:** Contains a "Verify Final PDL" section with a list of ACNs: "A04J0009", "A05J0011", "A09J0004", and "test1\_ext". A blue callout bubble with an arrow points to this list, containing the text "ACNs that need PDL verification".

At the bottom of the dashboard, there is a "Review Draft ACD/PDL" section. The browser status bar at the bottom shows "Done", "Local intranet | Protected Mode: Off", and "100%".

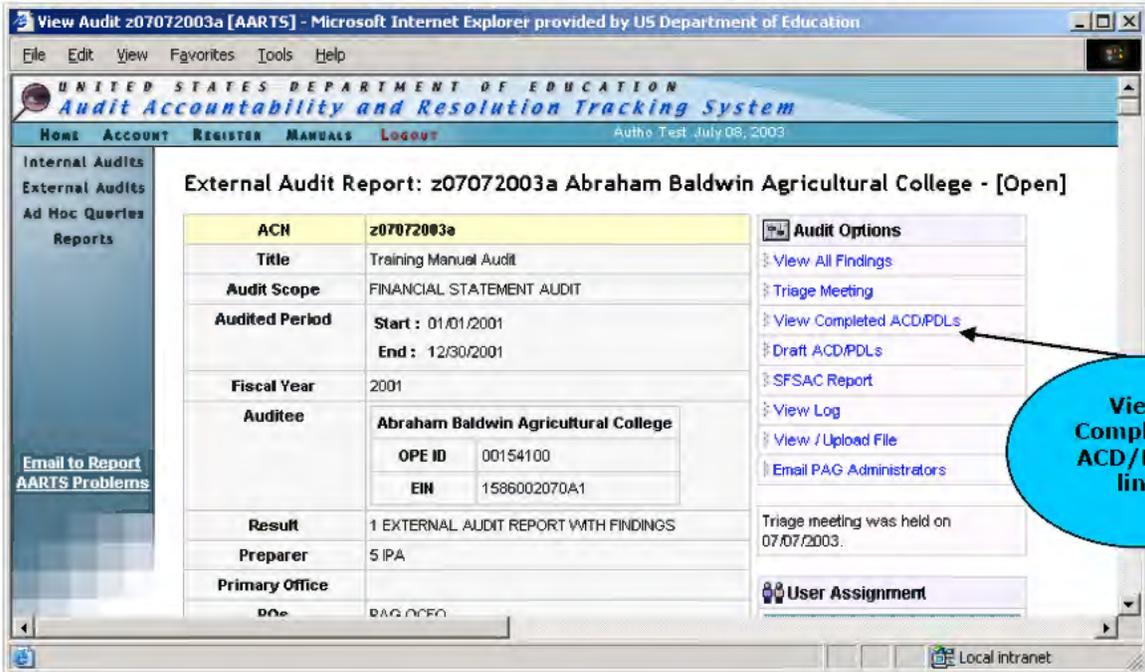
Clicking a link will take the user to the **“Verify Final PDL/ACD Review”** page. The OIG Administrator can view all of the verified ACDs and Final PDLs for every responsible office. When the **“Acknowledge”** button is clicked “Yes” for all of the Final PDLs they will be verified and the PAG Administrator will be able to verify the Audit Level ACD.



### 5.7 Audit Level ACD

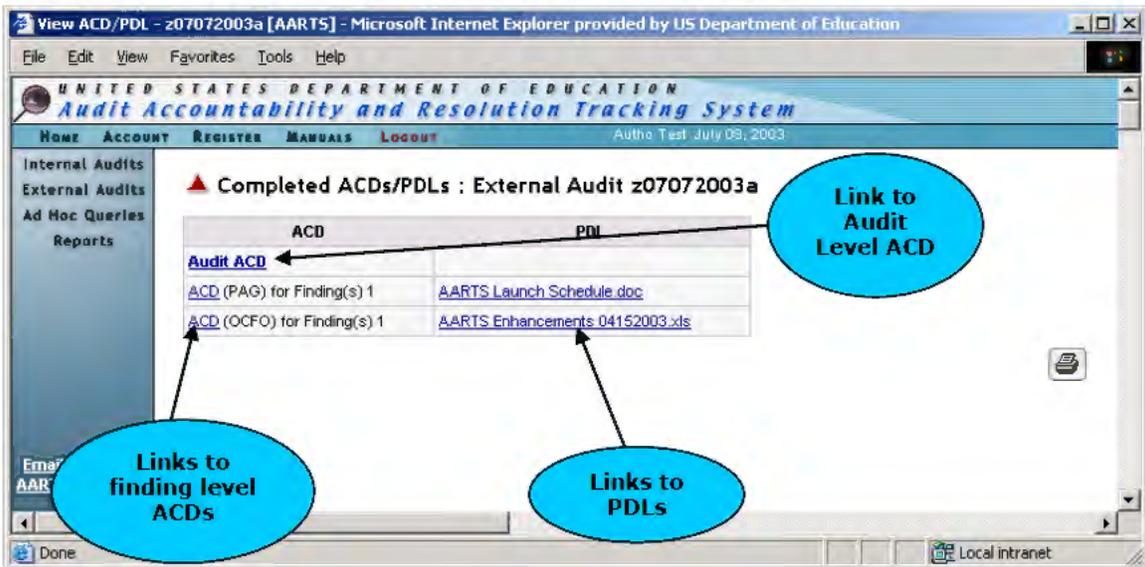
Once all ACDs have been created for the Audit, the Audit Level ACD is created. It is available via the **Audit Detail Screen**.

#### Audit Detail Screen – After Audit Level ACD Created



Click the link for “**View Completed ACD/PDLs**” in the “**Audit Options**” section. The **Completed ACDs/PDLs Screen** will be displayed.

#### Completed ACDs/PDLs Screen



← Back

**Audit Clearance Document** 

Audit Information			
<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended			
Audit Control #: SCR111 & 112			
Management Information Report/Other ED-CIG Report #:	DUN:	PDL Date(s): 09/19/2008, 09/19/2008, 09/19/2008	ACD Date(s): 09/19/2008
Name: CRI	State: VA	OPE ID:	EIN/TIN:

**Indicates Original ACD**

**SECTION 1: SUMMARY OF RESOLUTION ACTIONS**

Finding Numbers	Amount Recommended By Audit	Management Decision			
		Original ACD		Amended ACD	
		Sustained	Non-sustained	Sustained	Non-sustained
<b>Questioned Costs:</b> 2007-2-4	\$0.00	\$1,699.99	\$30.00		
<b>Unsupported Costs:</b>	\$0.00	\$130.00	\$122.00		
<b>Other Recoveries:</b>	\$0.00	\$120.00	\$120.00		
<b>Subtotal: [Explain Non-Sustained Below]</b>	<b>\$0.00</b>	<b>\$1,949.99</b>	<b>\$272.00</b>		
Non-Monetary: 2007-14-9					
Total # of findings: 2	List Open Finding #s:				
<b>Deduct : Amount Not Recoverable Due to Statute of Limitations:</b>		(\$138.00)			
<b>Deduct : Other Amount Not Recoverable:</b>		(\$139.00)			
<b>Add: Additional Amount Recommended by the Action Official</b>		\$120.01			
<b>Total Amount Recoverable:</b>		\$4,783.00			
<b>Deduct: Adjustments at Auditee Site:</b>		(\$118.00)			
<b>Deduct: Other [Explain Below]</b>		(\$120.00)			
<b>Total Amount to be Collected:</b>		\$1,555.00			
<b>Deduct: Recoveries Made During Audit:</b>		(\$120.00)			
<b>Deduct: Amount Already Collected:</b>		(\$120.00)			
<b>Amount to be Collected:</b>		\$1,315.00			

**Information totaled and combined into one document**

**SECTION 2: BETTER USE OF FUNDS**

Finding Numbers	Amount Recommended by Audit	Management Decision
-----------------	-----------------------------	---------------------

**SECTION 3: ACCOUNTING INFORMATION**

Program	Contract/Grant #	Fund Code	Object Class	Total Amount to be Collected	Recoveries Made During Audit	Amount Already Collected	Amount to be Collected
84.007		h	h	\$315.00	\$10.00	\$10.00	\$295.00
84.005		h	h	\$900.00	\$100.00	\$100.00	\$700.00
84.001		jk	kl	\$340.00	\$10.00	\$10.00	\$320.00

**ACD Comments and Information**

Prepared By: Edward Anthony	Approving Official:	DGC and/or CIG Clearance (if needed):
COMMENT:		Subject to Grant Back? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

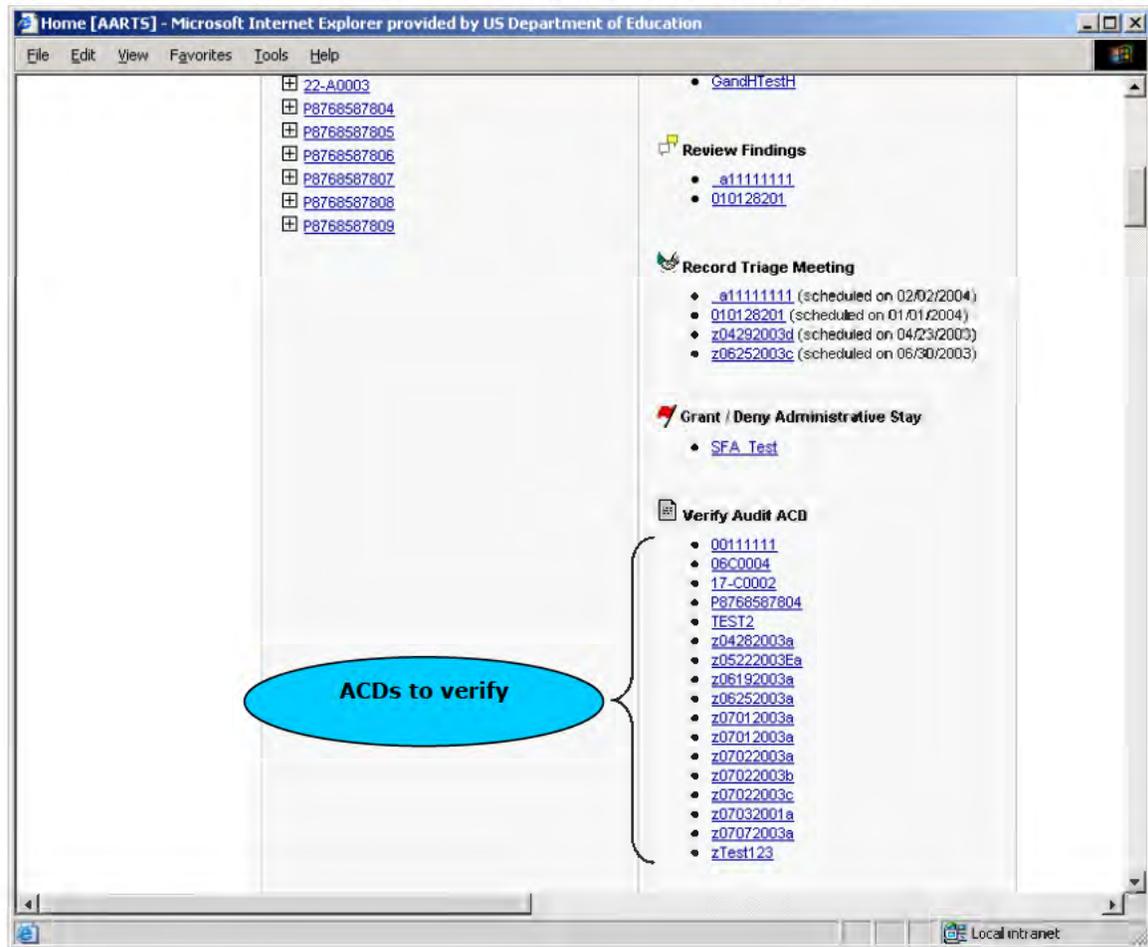
Approving Official Verified   
Date : September 19 2008

**Indicates Approving Official verified**

At the bottom of the **Audit Clearance Document Screen**, the Approving Official verification and date will be provided. Click the **“Back”** button to return to the **Completed ACDs/PDLs Screen**.

Upon creation of the Audit Level ACD, an email notification is sent to the PAG External Administrators. The PAG Administrator needs to verify the Audit Level ACD. The dashboard for the PAG External Administrator will contain a section titled **“Verify Audit ACD.”**

### PAG External Administrator’s Dashboard



Click the link for an Audit in the section to view the **Audit Level ACD Screen**.

The **Audit Clearance Document Screen** displays the Audit Level ACD. At the bottom of the screen is a button for "**Verify**." When the button is clicked, the Audit Level ACD is verified, the Audit is "**Resolved**" and an email notification is sent to the OCFO Receivables team. The PAG Administrator verifies the ACD by clicking on the Verify button and an email notification is sent to the OCFO Receivables Team. For OIG Issued audits the PAG Administrator cannot verify the Audit ACD until all of the Final ACD/PDLs are verified by the OIG Administrator

### Audit Level ACD (for PAG External Administrator)

- Internal Audits
- External Audits
- Ad Hoc Queries
- Reports
- Admin
  
- Email to Report AARTS Problems

#### Audit Clearance Document

Audit Information			
<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended			
Audit Control #: SCR1118112			
Management Information Report/Other ED-OIG Report #:	DLN:	FCL Date(s): 09/19/2008, 09/19/2008, 09/19/2008	ACD Date(s): 09/19/2008
Auditee Name: CFI	State: VA	OPE ID:	ENVTN

SECTION 1: SUMMARY OF RESOLUTION ACTIONS					
Finding Numbers	Amount Recommended By Audit	Management Decision			
		Original ACD		Amended ACD	
		Sustained	Non-sustained	Sustained	Non-sustained
Questioned Costs: 2007-2-4	\$0.00	\$1,599.99	\$30.00		
Unsupported Costs:	\$0.00	\$130.00	\$122.00		
Other Recoveries:	\$0.00	\$120.00	\$120.00		
<b>Subtotal: (Explain Non-Sustained Below)</b>	<b>\$0.00</b>	<b>\$1,849.99</b>	<b>\$272.00</b>		
Non-Monetary: 2007-14-9					
Total # of findings: 2		List Open Finding #s:			
Deduct: Amount Not Recoverable Due to Statute of Limitations:		(\$138.00)			
Deduct: Other Amount Not Recoverable:		(\$139.00)			
Add: Additional Amount Recommended by the Action Official		\$120.00			
<b>Total Amount Recoverable:</b>		<b>\$1,793.00</b>			
Deduct: Adjustments at Auditee Site:		(\$116.00)			
Deduct: Other (Explain Below)		(\$120.00)			
<b>Total Amount to be Collected:</b>		<b>\$1,555.00</b>			
Deduct: Recoveries Made During Audit:		(\$120.00)			
Deduct: Amount Already Collected:		(\$120.00)			
<b>Amount to be Collected:</b>		<b>\$1,315.00</b>			

SECTION 2: BETTER USE OF FUNDS		
Finding Numbers	Amount Recommended by Audit	Management Decision

SECTION 3: ACCOUNTING INFORMATION							
Program	Contract/Grant #	Fund Code	Object Class	Total Amount to be Collected	Recoveries Made During Audit	Amount Already Collected	Amount to be Collected
B4-007	h	h	0	\$315.00	\$10.00	\$10.00	\$295.00
B4-005	h	h	0	\$500.00	\$100.00	\$100.00	\$700.00
B4-001	h	h	0	\$340.00	\$10.00	\$10.00	\$320.00

ACD Comments and Information		
Prepared By: Edward Anthony	Approving Official:	DOC and/or OIG Clearance (if needed):
COMMENT:		<input type="checkbox"/> Subject to Grant Deck? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Verify Button



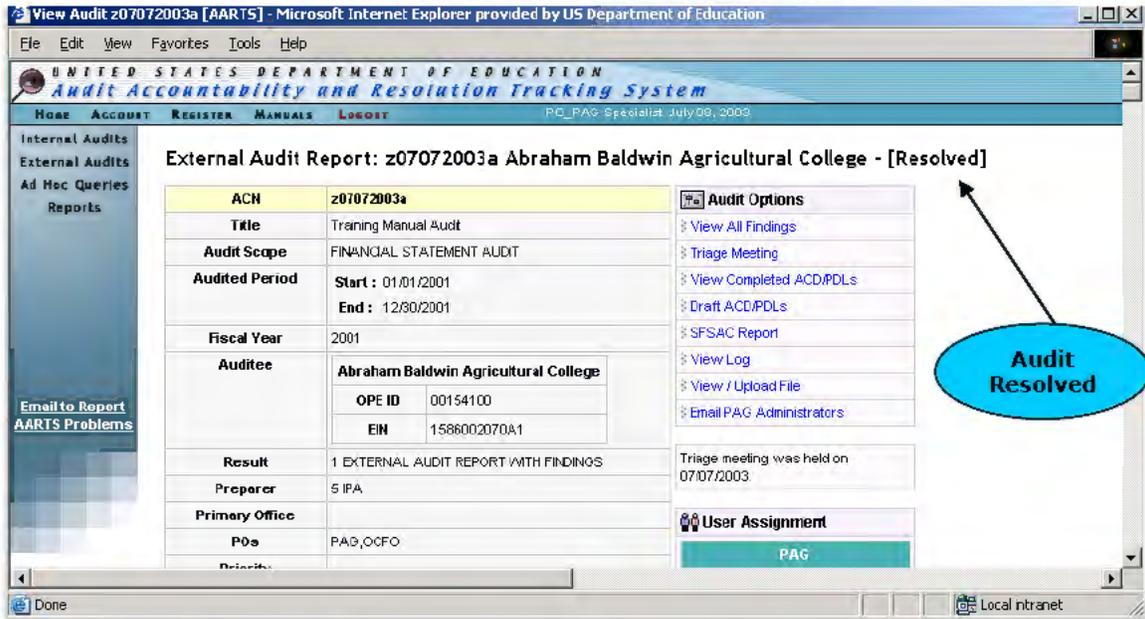
Verify

Approving Official Verified   
 Date: September 19 2008

Indicates PAG has verified

Once the PAG Administrator verifies the ACD, the Audit is "Resolved."

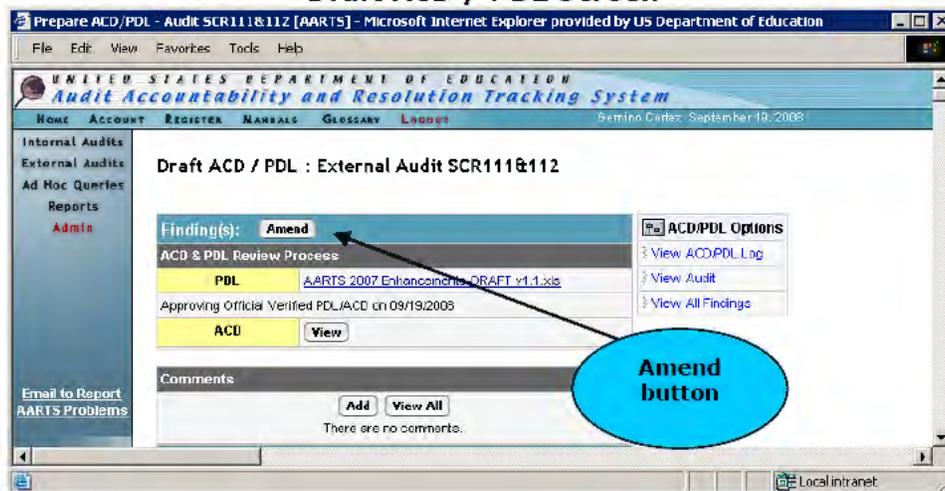
### Audit Detail Screen – Audit Resolved



### 5.7.1 Amending an ACD

In the event that the PAG External Administrator does not verify the ACD, the PO Specialist must amend the appropriate Finding Level ACD. The PO Specialist can access the Finding Level ACD by clicking the "Draft ACD/PDLs" link on the **Audit Detail Screen** and then clicking on the "Amend" button on the draft ACD/PDL Screen to view the ACD.

### Draft ACD / PDL Screen



The PO Specialist must enter amended information in the "Amended ACD" form fields in the "Management Decision" section of: Section 1: Summary of Resolution Actions." Also, the PO Specialist must specify updated information in "Section 3 Accounting Information." Click the "Save" button to save the amended ACD.

### Audit Clearance Document – To Amend

**Audit Clearance Document**

**Audit Information**

Original  Amended

Audit Control #: gem\_manual Office: OSERS

Management Information Report/Other ED-OIG Report #: DUI: PDL Date: ACD Date:

Auditee Name: gem\_manual State: OPE ID: BMTN:

---

**SECTION 1: SUMMARY OF RESOLUTION ACTIONS AND MANAGEMENT DECISIONS**

Finding Number	Amount Recommended By Audit	Management Decision			
		Original ACD		Amended ACD	
		Sustained	Non-sustained	Sustained	Non-sustained
Questioned Costs:	\$0.00	\$0.00	\$0.00	\$450	\$
Unsupported Costs:	\$0.00	\$0.00	\$0.00	\$	\$
Other Recoveries: 1	\$4,750.00	\$4,750.00	\$0.00	\$	\$
Subtotal: (Explain Non-Sustained Below)	\$4,750.00	\$4,750.00	\$0.00	\$450	\$0
Non-Monetary:					
Total of		(\$100.00)		(\$	
Deduct: Other Recoveries:		(\$100.00)		(\$	
Add: Additional Amount Recommended by the Action Official		\$100.00		\$	
Total Amount Recoverable:		\$4,650.00		\$450	
Deduct: Adjustments at Auditee Sites:		(\$100.00)		(\$	
Deduct: Other (Explain Below)		(\$100.00)		(\$	
Total Amount to be Collected:		\$4,450.00		\$450	
Deduct: Recoveries Made During Audit:		(\$100.00)		(\$	
Deduct: Amount Already Collected:		(\$200.00)		(\$	
Amount to be Collected:		\$4,150.00		\$450	

Let Open Finding #: 1

**Fields to make amendments**



Upon clicking the "Save" button, the amended data is specified. Click the "Back to List" button to return to the Draft ACD/PDL Screen.

**Audit Clearance Document – Amended Information Saved**

The screenshot shows a web browser window displaying the 'Audit Clearance Document' page. The page title is 'Audit Clearance Document'. Below the title, there is a section for 'Audit Information' with a form containing the following data:

<input type="checkbox"/> Original <input checked="" type="checkbox"/> Amended			
Audit Control #: gem_manual		Office: OSERS	
Management Information Report/Other ED-DIG Report #:		DUI:	PDL Date:
Auditee Name: gem_manual		State:	ACD Date: 02/24/2014
		DPE ID:	EN/TN:

Below the 'Audit Information' section is 'SECTION 1: SUMMARY OF RESOLUTION ACTIONS AND MANAGEMENT DECISIONS'. This section contains a table with columns for 'Finding Number', 'Amount Recommended By Audit', and 'Management Decision' (subdivided into 'Original ACD' and 'Amended ACD', each further divided into 'Sustained' and 'Non-sustained').

Finding Number	Amount Recommended By Audit	Management Decision			
		Original ACD		Amended ACD	
		Sustained	Non-sustained	Sustained	Non-sustained
Questioned Costs:	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
Unsupported Costs:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Recoveries: 1	\$4,750.00	\$4,750.00	\$0.00	\$0.00	\$0.00
Subtotal: [Explain Non-Sustained Below]	\$4,750.00	\$4,750.00	\$0.00	\$250.00	\$0.00
Non-Monetary:					
Total # of findings: 1		List Open Finding #s: 1			
Deduct: Amount Not Recoverable Due to Statute of Limitations:		(\$100.00)		(\$0.00)	
Deduct: Other Amount Not Recoverable:		(\$100.00)		(\$0.00)	
Add: Additional Amount Recommended by the Action Official		\$100.00		\$0.00	
Total Amount Recoverable:		\$4,650.00		\$250.00	
Deduct: Adjustments at Auditee Site:		(\$100.00)		(\$0.00)	
Deduct: Other [Explain Below]		(\$100.00)		(\$0.00)	
Total Amount to be Collected:		\$4,450.00		\$250.00	
Deduct: Recoveries Made During Audit:		(\$100.00)		(\$0.00)	
Deduct: Amount Already Collected:		(\$200.00)		(\$0.00)	
Amount to be Collected:		\$4,150.00		\$250.00	

Callouts in the image point to the 'Back to List button' in the left sidebar and the 'Amended data' in the table.

View ACD - Audit gem\_manual [AARTS] - Windows Internet Explorer  
 http://eduptcis210.lab.ed.gov/aarts/index.cfm?fuseaction=external\_audit.draft\_acd\_new&draft\_acd\_new=view&audit\_id=219670&acd\_id=22803&CF

File Edit View Favorites Tools Help

View ACD - Audit gem\_manual [AARTS]

SECTION 2: BETTER USE OF FUNDS			
Finding Numbers	Finding Type	Amount Recommended by Audit	Management Decision

SECTION 3: ACCOUNTING INFORMATION								
Finding Number	Program	Contract/Grant #	Fund Code	Object Class	Total Amount to be Collected	Recoveries Made During Audit	Amount Already Collected	Amount to be Collected
1	84.029	gt	gt	0	\$250.00	\$0.00	\$0.00	\$250.00

ACD Comments and Information		
Prepared By: Lynne Fairfax	Approving Official: Edward Anthony	OGC and/or OIG Clearance (if needed):
COMMENT fg		Subject to Grant Back? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

[Return To Top](#)

The ALO Verification process for amended ACDs is identical to the original ACD process. **Draft ACD/PDL Screen – With Amended ACD**

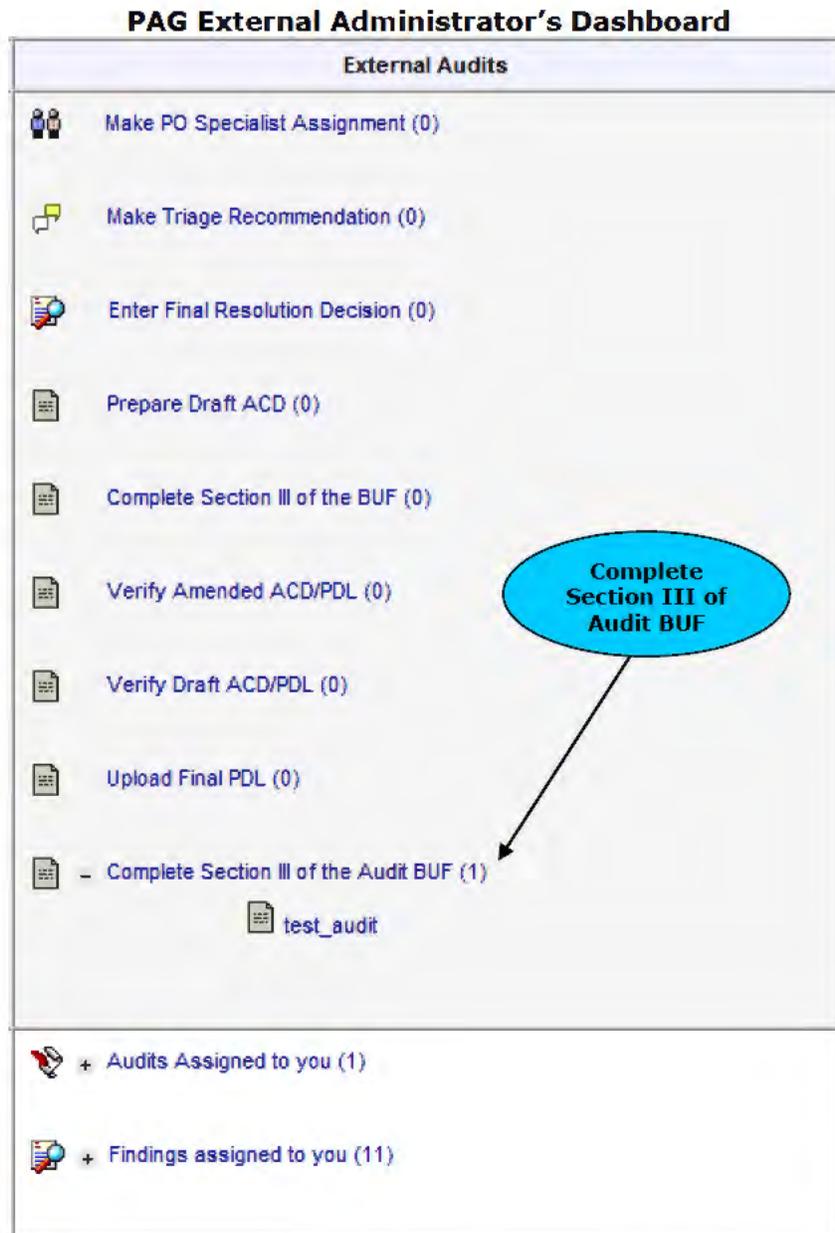
The screenshot shows a web interface for finding verification. At the top, a teal header reads "Finding(s): [Amended]". Below this is a section titled "ACD & PDL Review Process". It contains two rows: the first row has a yellow "PDL" label and a blue hyperlink "Buddah.pdf"; the second row has a yellow "ACD" label and a "View" button. Below these rows, the text "OIG : Concur." appears twice. A blue oval with a bracket on the right side of the form is labeled "Amended ACD section" and encompasses the PDL, ACD, and the first "OIG : Concur." row. Below the "ACD & PDL Review Process" section is a section titled "Approving Official Verification". It has a yellow "Agree:" label with a radio button, a yellow "Disagree:" label with a radio button, and a "Date of Agreement:" label with a text input field. A "Save" button is located at the bottom of this section. Below the "Approving Official Verification" section is a "Comments" section with "Add" and "View All" buttons and the text "There are no comments." At the bottom left of the form is a printer icon.

Clicking the “**Save**” button saves the amended ACD and refers it back to the PAG External Administrator.

The link for the Audit will be available in the “**Verify Audit ACD**” section of the PAG External Administrator’s dashboard.

### 5.8 Audit Level BUF

The Audit Level BUF is available to view/update to the PAG Internal/External Administrators. The Audit Level BUF is available at the when the Audit Level ACD is created. A dashboard category “**Complete Section III of the Audit BUF**” will indicate an audit if the audit is resolved and contains BUF. An audit will continue to show in this category until the audit is closed or the Audit Level BUF has been locked by an administrator.



By clicking on an audit within the “**Complete Section III of the Audit BUF**” category the user will be redirected to the “**Completed ACD/PDLs**” page where the Audit Level BUF is located. The Audit Level can be viewed by clicking the “**Audit BUF**” link or updated by clicking the “**Edit**” button.

**Completed ACDs/PDLs**  
**▲ Completed ACDs/PDLs : External Audit test\_audit**

**Audit BUF link and Edit Button**

ACD	PDL	BUF
<a href="#">Audit ACD</a>		<a href="#">Audit BUF</a> <input type="button" value="Edit"/>
<a href="#">ACD (OESE) for Finding(s) 1</a>	<a href="#">test11.pdf</a>	<a href="#">BUF (OESE) for Finding(s) 1</a>
<a href="#">ACD (PAG) for Finding(s) 1</a>	<a href="#">test12.pdf</a>	<a href="#">BUF (PAG) for Finding(s) 1</a>



Section III of the Audit Level BUF can be populated by the administrator. At the top of the page two radio buttons “Yes” and “No” labeled by the text “**Do you wish to lock all BUF forms and prevent editing?**” will allow the administrator to lock all updates to all BUF Forms created. The save button must be clicked to save the entries. The Audit Level BUF is a summation of information from the ACDs in section II and should match what is shown on the Audit Level ACD.

## Audit Level BUF Better Use of Funds

Do you wish to lock all BUF forms and prevent editing?  
Yes:  No:

Section I.	
ED Office :	Audit Control# : test_audit
Title : test_audit	Issue Date : 04/01/2010
Resolved Date : 10/13/2011	Administrator :

Section II.		
FINDING TYPE	Recommended BUF Amount (from Audit)	Sustained BUF (Amount from ACD)
ANNUAL	\$5,090.00	\$5,090.00
ONE-TIME	\$5,700.00	\$7,100.00

Section III.	
Semiannual Period from <input style="width: 80px;" type="text"/>	To <input style="width: 80px;" type="text"/>
<p>1. Were any corrective actions related to recommendations/findings for funds to be put to better use completed? If Yes, check here <input type="checkbox"/></p> <p>2. If Yes to Number 1, give the date the corrective action was completed <input style="width: 100px;" type="text"/></p> <p>3. What is the dollar value of savings realized this period as a result of implementing corrective action related to BUF? \$ <input style="width: 100px;" type="text"/></p> <p>4. Have all corrective actions related to BUF been completed? If Yes, check here <input type="checkbox"/></p> <p>5. If Yes to Number 4, what is the total amount of dollar savings realized as a result of implementing all corrective actions related to BUF? \$ <input style="width: 100px;" type="text"/></p> <p>6. If the amount of total savings (Number 5) realized is less than the sustained BUF amount on the ACD, please give a brief explanation of the difference. <input style="width: 200px; height: 30px;" type="text"/></p>	

**Section 3  
information  
needing to be  
completed**

7. Did management conclude:

- A. That the recommendation/finding should not be implemented or corrected?  
If Yes, check here
- B. That the recommendation/finding could not be implemented or corrected?  
If Yes, check here

8. Are any management decisions resulting from this audit:

- A. Under formal administrative or judicial appeal?  
If Yes, check here
- B. Subject to a decision to pursue a legislative solution?  
If Yes, check here

Original Audit BUF Date:

Save

## 5.9 OCFO Receivables

If receivables are required from an ACD, the OCFO Receivables group is notified via email. The dashboard for the OCFO Cash Receipt user will have a section titled **“Apply Collection of Debt.”** Clicking the link for an Audit will take the OCFO Receivables Tracking page. Receivables can be entered for PAG findings after the draft ACD/PDL is approved by the ALO. All other offices can have their debt applied after the Final ACD/PDL is approved by the ALO/OIG Admin for OIG issued audits.

### OCFO Receivables’ Dashboard

UNITED STATES DEPARTMENT OF EDUCATION  
 Audit Accountability and Resolution Tracking System

HOME ACCOUNT REGISTER MANUALS GLOSSARY LOGOUT David Concannon February 18, 2014

Internal Audits  
 External Audits  
 Ad Hoc Queries  
 Reports

Accessible View

WELCOME TO THE AUDIT ACCOUNTABILITY AND RESOLUTION TRACKING SYSTEM (AARTS)  
 This Is Your Personal Homepage

Role(s) assigned to you : OCFO Receivable and Cash Receipt Team.

External Audits	
Apply Collection of Debt (1)	ashtest6
Audits Assigned to you (0)	
Findings assigned to you (0)	

Email to Report AARTS Problems

### Receivables Tracking

UNITED STATES DEPARTMENT OF EDUCATION  
 Audit Accountability and Resolution Tracking System

HOME ACCOUNT REGISTER MANUALS GLOSSARY LOGOUT David Concannon February 18, 2014

Internal Audits  
 External Audits  
 Ad Hoc Queries  
 Reports

▲ Receivable Tracking : External Audit Report ashtest6

PAG

ACD	PDL	Final PDL	Collection
ACD (PAG) for Finding(s) 1	<a href="#">ff.xlsx</a>	<a href="#">ff.xlsx</a>	<a href="#">Click to apply collection to finding 1</a>

ACD, PDL, FINAL PDL Links

Link to apply collection of debt to office finding

Email to Report AARTS Problems

To view the **ACD**, **PDL**, or **Final PDL** click on the respective links labeled by the column headers and under the office group. Click the **link** under the collection column will redirect the user to the **Apply Collection** page to apply the collection of debt to the corresponding office finding.

### Apply Collection

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

HOME ACCOUNT REGISTER MANUALS GLOSSARY LOGOUT David Concannon February 19, 2014

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports

▲ Apply Collection : External Audit Report ashtest6

PAG

Finding	Total Amount to be Collected	Recoveries Made During Audit	Amount Already Collected	Amount to be Collected	ACD	PDL	Final PDL
1	\$450.00	\$0.00	\$0.00	\$450.00	<a href="#">ACD</a>	<a href="#">ff.xlsx</a>	<a href="#">ff.xlsx</a>

Collection Information

Adjustments	Write-offs	Collections	Balance Due	Collection Type
			450.00	--Select a collection type--

Collection Closure Information

Receivable Closure Date (mm/dd/yyyy)	Close-out Status	Notes
	--Select a close-out status--	

Save Cancel

Collection History

No collections have been saved for this office and finding.

Collection Information and Closure Information

The OCFO Receivables user may apply an **Adjustment**, **Write-off**, **Collection**, and/or **Notes**. A collection type must be specified. Each time a debt is applied it will decrease the **Balance Due**. Once the **Balance Due** is zero a **Receivable Closure Date** and **Close-out Status** must be entered.

The collection history will appear at the bottom of the page. When the balance due is zero the collections form will be locked and the corrective action dates can be entered for the corresponding finding and office.

### Locked Collection Form

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

Home Account REGISTER MANUALS GLOSSARY Logout
David Concannon February 19, 2014

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports

[Email to Report AARTS Problems](#)

**▲ Apply Collection : External Audit Report ashtest6**

PAG

Finding	Total Amount to be Collected	Recoveries Made During Audit	Amount Already Collected	Amount to be Collected	ACD	PDL	Final PDL
1	\$450.00	\$0.00	\$0.00	\$450.00	<a href="#">ACD</a>	<a href="#">ff.xlsx</a>	<a href="#">ff.xlsx</a>

Collection Information

Adjustments	Write-offs	Collections	Balance Due	Collection Type
0.00	450.00	0.00	0.00	Appeal-Full ▼

Collection Closure Information

Receivable Closure Date (mm/dd/yyyy)	Close-out Status	Notes
02/19/2014	Closed-Paid in Full ▼	Done

Collection History

<a href="#">Staff</a>	<a href="#">Office</a>	<a href="#">Finding</a>	<a href="#">Adjustments</a>	<a href="#">Write-offs</a>	<a href="#">Collections</a>	<a href="#">Balance Due</a>	<a href="#">Entry Date</a>	<a href="#">Options</a>
David Concannon	PAG	1	\$0.00	\$450.00	\$0.00	\$0.00	02/19/14	<a href="#">View Collection</a>



When the balance due is zero the **Receivable Tracking** page will display a checked checkbox next to the **link** under the collection column.

### Receivable Tracking (Completed Collection)

**Receivable Tracking : External Audit Report ashtest6**

PAG

ACD	PDL	Final PDL	Collection
<a href="#">ACD (PAG) for Finding(s) 1</a>	<a href="#">ff.xlsx</a>	<a href="#">ff.xlsx</a>	<input checked="" type="checkbox"/> <a href="#">Click to view completed collection information for finding 1</a>

[Email to Report AARTS Problems](#)

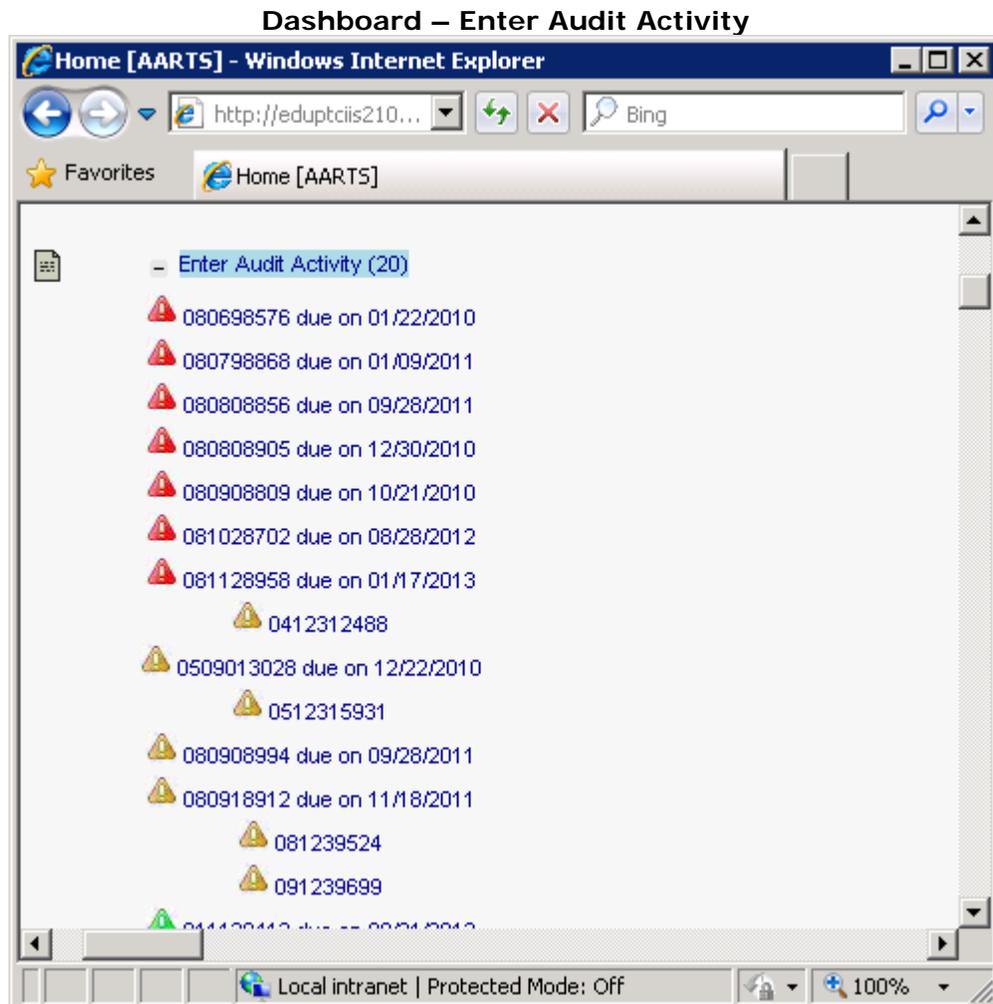
The **OCFO Receivables** team will be able to apply the collection of debt at the following approvals.

- **PAG A-133 audits under \$500,000 in questioned costs**
  - Draft ACD/PDL approved by the ALO
- **All offices A-133 (except PAG) under \$500,000 or over \$500,000 in questioned costs**
  - Final ACD/PDL approved by the ALO
- **PAG A-133 audits over \$500,000 in questioned costs**
  - Final ACD/PDL approved by the OIG Specialist
- **OIG Issued audits**
  - Final ACD/PDL approved by the OIG Administrator

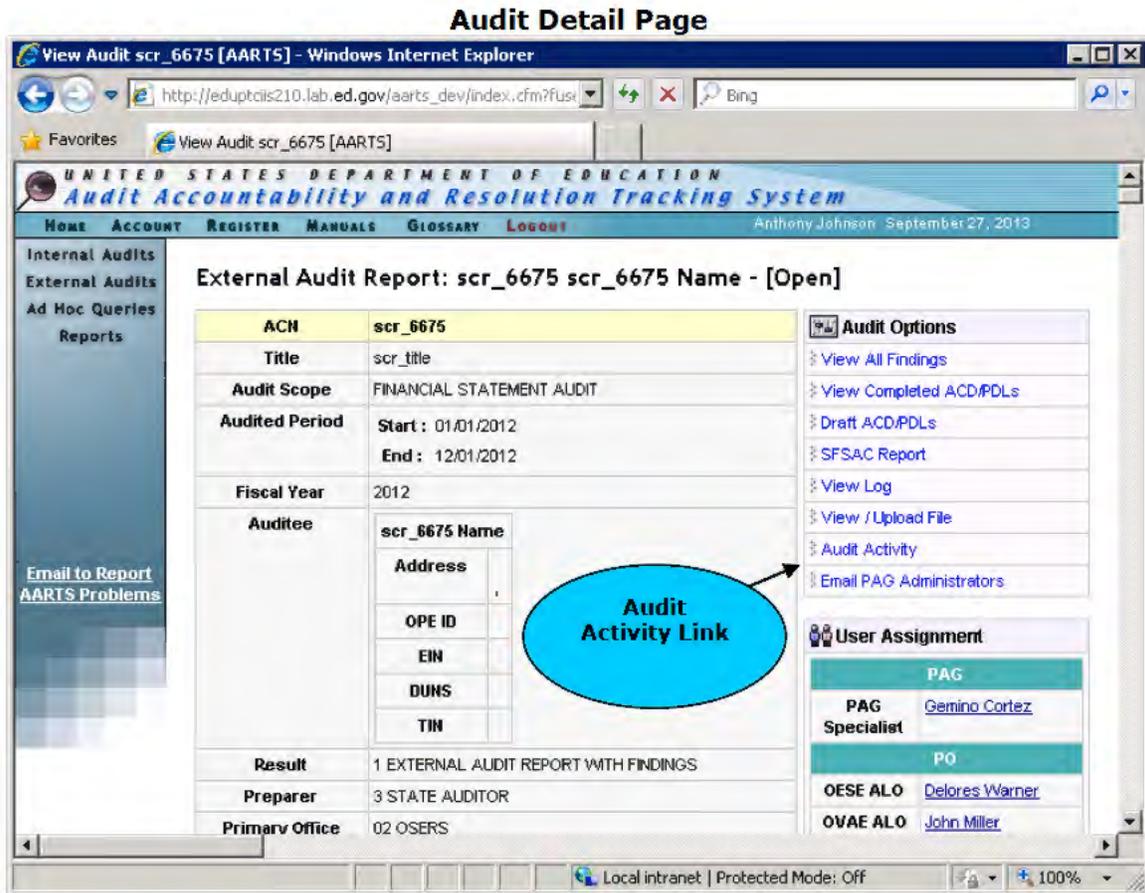
## 6.0 Audit Activity

The PO Specialist/DBA has the ability to enter audit activity. The audit activity indicates various actions/events that have taken place during the audit resolution process. The audit activity information can be entered after the QC review has taken place. Currently, the audit activity information is not required to proceed with resolution of an audit; however, it is highly recommended for workload tracking purposes and transparency.

On the dashboard a category, titled “Enter Audit Activity” displays hyperlinks to audits that require an audit activity entry. Clicking an audit will take the PO Specialist to the “Audit Activity” page. Audits will display in this category if they meet the following conditions: QC review has taken place, Audit is “Open”, PO Specialist has “Open” office findings, and no audit activity has been entered OR last audit activity entered was over one month ago



The audit activity page is also accessible on the audit detail page via a hyperlink titled, "Audit Activity."



After clicking the audit control number on the dashboard or the "Audit Activity" link on the dashboard, the PO Specialist will be redirected to the "Audit Activity" page.

If a final PDL was created the PO Specialist may enter the final PDL signed date for their office by clicking the "Update" button. A drop-down box titled, "Resolved/Further Follow Up Required" allows the PO Specialist to indicate if further follow-up is needed in the "PDL Information" table.

The "Audit Information" and "Audit Summary Information" tables provide read-only information about the audit.

Click the "Add" button to enter a new audit activity. An "Office", "Activity", and "Comment" must be provided. The "Comment" field cannot exceed 1000 characters.

### Audit Activity Page

▲ Audit Activity: External Audit Report scr\_6675

Audit Information	
Audit Control #: scr_6675	Issue Date: 06/01/2013
Auditee: scr_title	

PDL Information			
Office	PDL Signed Date	Final PDL	Resolved/Further Follow Up Required
OESE	08/19/2013	<a href="#">OESE Finding 1.docx</a>	Y
OESE	08/31/2013	<a href="#">OESE Finding 2.docx</a>	N

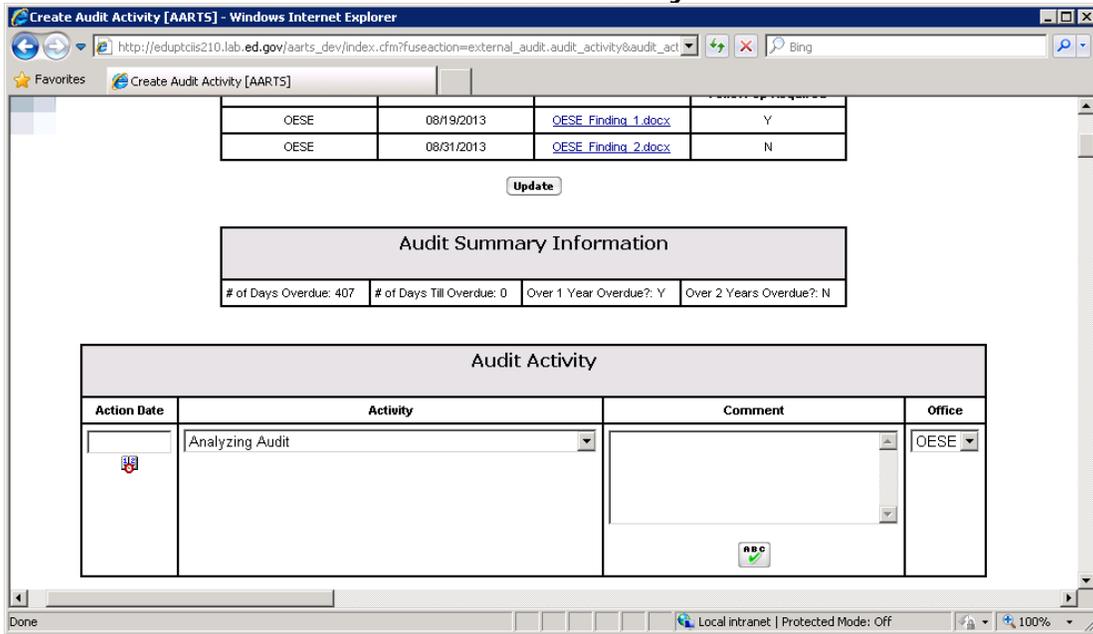
**Update**

Audit Summary Information			
# of Days Overdue: 407	# of Days Till Overdue: 0	Over 1 Year Overdue?: Y	Over 2 Years Overdue?: N

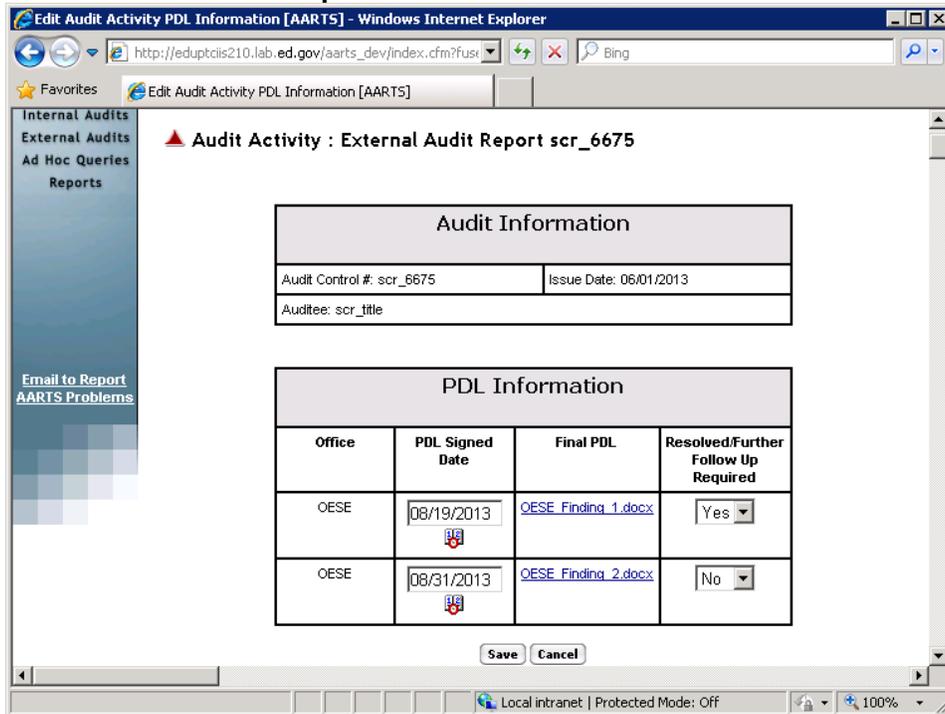
Audit Activity					
Entry Date	Action Date	Office	Staff	Activity	Comment
07/12/2013	08/28/2013	OESE	Gemino Cortez	Analyzing Audit	afasfsf
07/12/2013	08/29/2013	OESE	Lisa Gillette	PDL/ACD sent to Accounts Receivable Group for Funds due	Testing Testing Baltimore Ravens Baltimore Orioles
07/12/2013	08/27/2013	OESE	Lisa Gillette	Revise Draft PDL based on Reviewer Comments	Testing
08/26/2013	08/18/2013	OESE	Lisa Gillette	Analyzing Audit	Analyzing the audit.

**Add**

### Add Audit Activity



### Update PDL Information



## 7.0 eFolder

An organized eFolder to upload documentation is accessible in the **Audit Options** table by clicking the **eFolder** link. The **eFolder** link will be visible to all registered AARTS users. The PAG Director, QC Reviewer, AARTS DBA, PAG External Administrator, OIG Administrator, OIG Audit Manager, OIG Non-Fed Manager, and OGC Manager have the ability to upload. In addition, assigned PO Specialists', ALOs, PAG Specialists', OIG and OGC Specialists may upload documents.

The **eFolder** link will be available to all **Open** audits and audits that have a closed date after the implementation date in February, 6 2015.

**Audit Detail Page**

The screenshot shows the 'Audit Detail Page' for 'eFolderGem1'. The main content area contains a table with the following data:

<b>ACH</b>	eFolderGem1
<b>Title</b>	eFolderGem1
<b>Audit Scope</b>	FINANCIAL STATEMENT AUDIT
<b>Audited Period</b>	Start : 01/01/2014 End : 12/01/2014
<b>Fiscal Year</b>	2014
<b>Auditee</b>	eFolderGem1
	Address
	OPE ID
	EIN
	DUNS
	TIN
<b>Result</b>	1 EXTERNAL AUDIT R
<b>Preparer</b>	1 ED/OIG
<b>Primary Office</b>	19 OCIO
<b>Lead Office</b>	12 OM
<b>POs</b>	QESE,PAG
<b>Priority</b>	
<b>Rank</b>	
<b>Special Product</b>	N/A

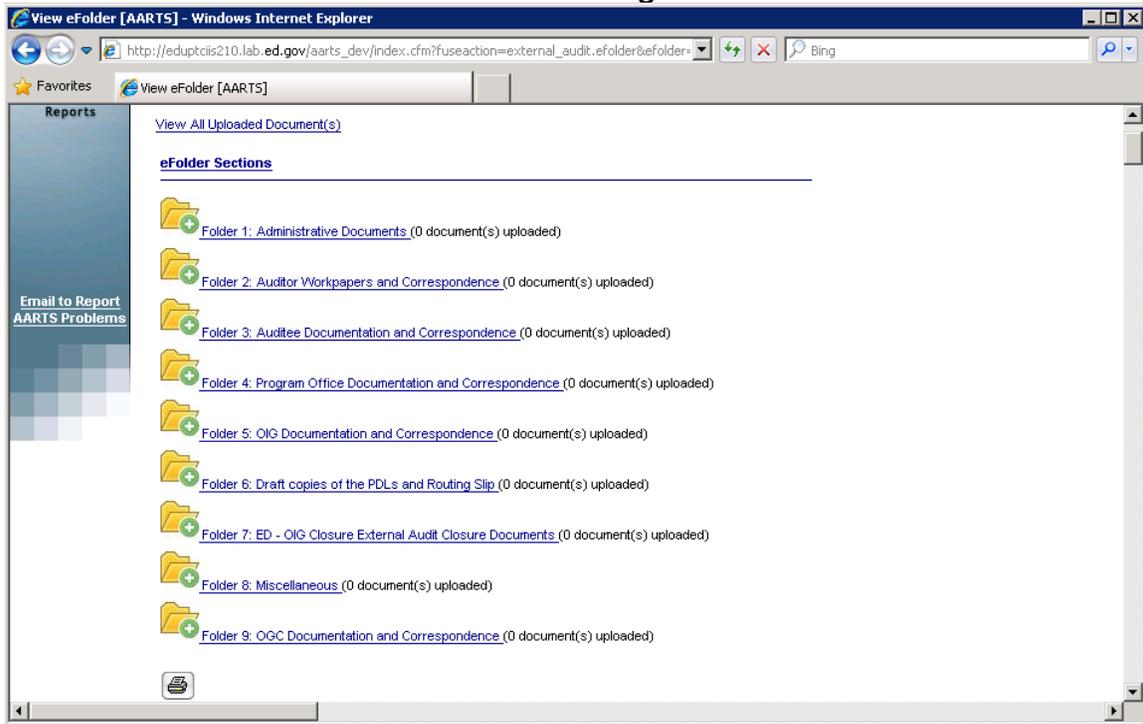
To the right of the table is the 'Audit Options' menu, which includes the following items:

- Update Audit
- Delete Audit
- Add New Audit
- View All Findings
- Pre-Triage Meeting
- Enter Triage Meeting Decision
- SFSAC Report
- View Log
- View / Upload File
- Upload Audit Package
- eJacket Upload
- eFolder**
- Audit Activity
- Email PAG Administrators
- Email All Assigned Users

A blue oval labeled 'eFolder Link' is positioned over the 'eFolder' option in the menu, with an arrow pointing to it.

Clicking the **eFolder** link will redirect the user to the eFolder page. The eFolder page has 8 eFolders available to upload documentation to. The number of documents uploaded to an eFolder will be appended to the eFolder description.

## eFolder Page



To view or upload documents to an eFolder section click on one of the section links. All of the uploaded documents will appear. An upload button will be visible if you are an authorized user. The delete button is only visible if you are the user that uploaded the file and the audit is not closed.

To download a document, click on the document file name, or the “View” button. The documents will be grouped by office and organized by, document type, comment, file name, staff, date uploaded, and options.

As of September 2015 the eFolders will be slightly modified. Folder 5 will be for OIG documents and a new folder 9 for OGC documentation. The contents of the OGC folder will only be available to certain roles.

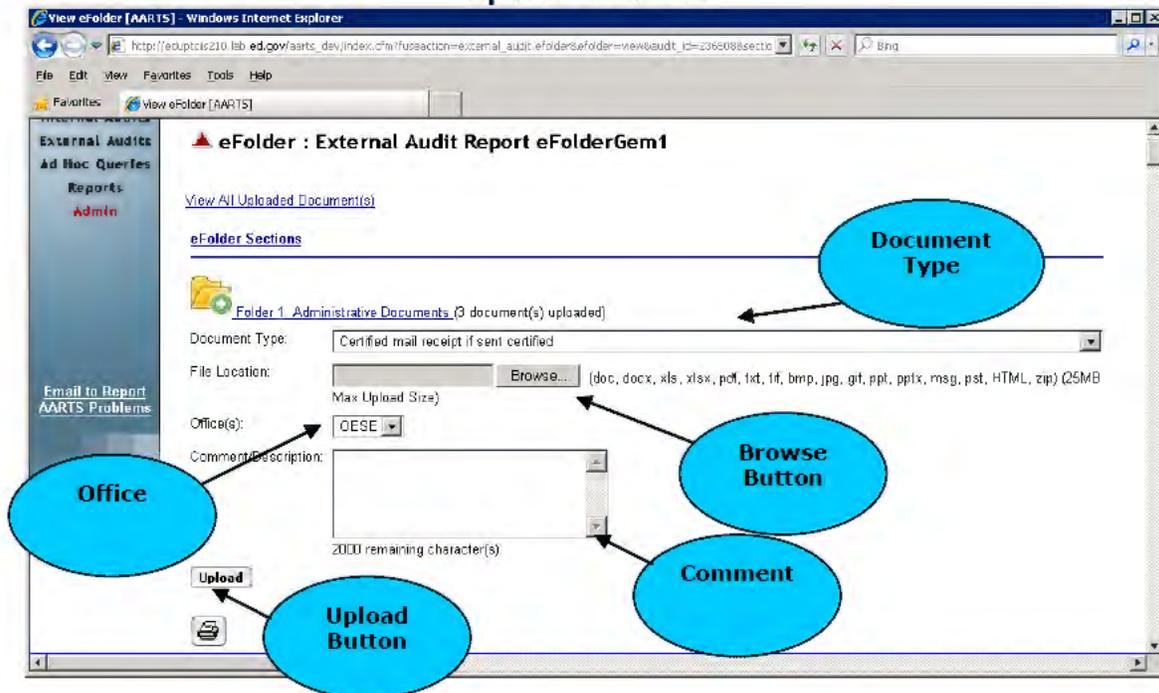
## View Uploaded Documents

The screenshot shows the 'View Uploaded Documents' page in the AARTS system. The page title is 'eFolder : External Audit Report eFolderGem1'. Below the title, there is a link to 'View All Uploaded Document(s)'. The main content area is divided into sections: 'Folder 1: Administrative Documents (3 document(s) uploaded)' with an 'Upload' button, and two tables of documents. The first table is for 'OESE' and the second is for 'PAG'. Each document entry includes columns for Document Type, Comment, File Name, Staff, Date Uploaded, and Options. The 'Options' column contains 'View' and 'Delete' buttons. Three callout boxes highlight these buttons: 'Upload Button' points to the 'Upload' button, 'Delete Button' points to the 'Delete' button in the OESE section, and 'View Button' points to the 'View' button in the PAG section.

Document Type	Comment	File Name	Staff	Date Uploaded	Options
First page of SF- SAC report	File Size Test	scr 6673_1_ss.pdf	Mary Moran	12/30/14 @ 01:03 PM	View
Settlement agreement, when applicable	Peeps Audits	Closing PEPS AUDITS 182013.xlsx	Gemino Cortez	01/02/15 @ 03:49 PM	View Delete
Copy of Grant award notification, Grant revisions,	N/A	FMS OAM v11G ARw1r.docx	Crystal Wright	01/28/15 @ 01:15 PM	View

To upload a document, click the **"Upload"** button. The upload form will appear. The document type available to upload is unique to the eFolder section. Choose a file to upload by clicking **"Browse."** The allowable file type uploads are; doc, docx, xls,xlsx, pdf, txt, tif, bmp, jpg, gif, ppt, pptx, msg, pst, HTML, zip, and htm. The office drop-down will be populated with offices associated with the user and the audit. If the **"Other"** option is selected in the **Document Type** box then a **Comment** must be added.

### Upload Document



When a document is uploaded or deleted an entry will be placed within the **audit log**.

### Audit Log

Audit Log : eFolderGem1	
Activity	Log Date
File View eFolder [AARTS].htm has been uploaded to Folder 17 of the eFolder. (Diane Gregory - PAG) 01/28/2015	01/28/15 05:02 PM
File CheckFFAC.doc has been uploaded to Folder 9 of the eFolder. (Diane Gregory - PAG) 01/28/2015	01/28/15 03:06 PM
File FMS_OAM_v11G_ARw1r.docx has been uploaded to Folder 4 of the eFolder. (Crystal Wright - PAG) 01/28/2015	01/28/15 01:15 PM
File Resolution Assignments FY09.pdf has been deleted from Folder 3 of the eFolder. (Gemino Cortez - OESE) 01/28/2015	01/28/15 07:41 AM
File AARTS External Training Slides.ppt has been uploaded to Folder 13 of the eFolder. (Crystal Wright - PAG) 01/08/2015	01/08/15 01:13 PM
File Resolution Assignments FY09.pdf has been uploaded to Folder 13 of the eFolder. (Gemino Cortez - OESE) 01/02/2015	01/02/15 04:01 PM
File Closing_PEPS_AUDITS_182013.xlsx has been uploaded to Folder 6 of the eFolder. (Gemino Cortez - OESE) 01/02/2015	01/02/15 03:49 PM
File Risk_Screenshots.docx has been uploaded to Folder 9 of the eFolder. (Mary Moran - OESE) 12/31/2014	12/31/14 04:33 PM
File External_Audit_Status_Report.pdf has been uploaded to Folder 10 of the eFolder. (Mary Moran - OESE) 12/31/2014	12/31/14 01:42 PM
File Audite_Custom_Query_10292013.xlsx has been deleted	12/31/14

### 8.0 External OIG Closure Process

The following sections provide an overview of the Audit Accountability and Resolution Tracking System (AARTS) in managing OIG External Audit Closures. This supplemental document will pick up after the Final ACD/PDL has been saved in the external audit workflow and PAG Verification has been completed and the audit status has been set to Resolved.

**Please Note:** All OIG external audits must have at least **one Lead office and/or Primary office assigned** to process the closure through AARTS.

**External Audit Report: OIGAshlee4 - [Resolved]**

ACN	OIGAshlee4	<b>Audit Options</b>
Title	OIG Closure Testing	Update Audit
Audit Scope	FINANCIAL STATEMENT AUDIT	Delete Audit
Audited Period	Start : 01/01/2015 End : 12/31/2015	Add New Audit
Fiscal Year	2015	View All Findings
Auditee	Address	View Completed ACD/PDLs
	OPE ID	View Final ACD/PDL
	EIN	SFSAC Report
	DUNS	View Log
	TIN	View / Upload File
Result	1 EXTERNAL AUDIT REPORT WITH FINDINGS	Closure Memo
Preparer	1 ED/OIG	Audit Activity
Primary Office	01 OESE	Audit Collections
Lead Office	08 PAG	Email PAG Administrators
POs	OESE,PAG	<b>Documentation Review</b>
Priority		PO Was Notified On 08/07/2016. Review Began On 08/07/2016. Documentation Was Accepted On 8/08/2016.
Rank		<b>User Assignment</b> Update
Special Project	No	PAG Specialist <a href="#">Debbie Jordan</a>
Pass Through	No	AD Designee <a href="#">Alex Gonigrow</a>
Cognizant Agency		Action Official <a href="#">Charles Laster</a>
		PO <a href="#">Delores Warner</a>

**Date Logs**

Received hardcopy from FAC	
Audit Received By FAC	
Assurance Letter Received	
Audit Sent To PAG	
Audit Received By PAG	
Audit Package Sent to ALOs	
Audit Package Sent To OIG	
Audit Package Sent To OGC	

**Audit Status Audit Detail Screen**

## 8.1 OIG Closure Package Documentation

The following section describes the process for uploading OIG closure documentation to eFolder- Folder 7, titled **ED - OIG Audit Closure Documents**.

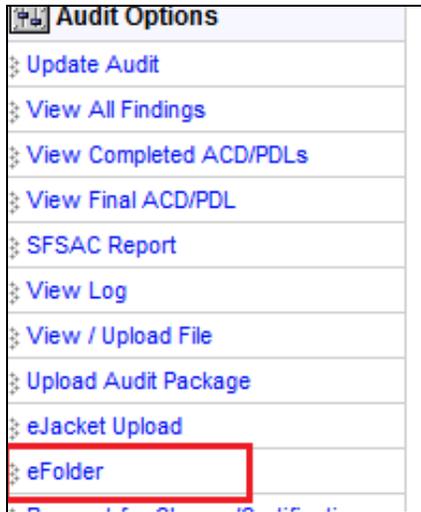
### 8.1.1 Uploading OIG Closure Documentation

When the audit has been verified by the PAG Administrator, notifications are sent to the ALO, PAG Specialist and OIG Specialist assigned to the audit, requesting that the closure documentation be uploaded to **eFolder Folder 7, titled ED - OIG Audit Closure Documents**. When the ALO accesses AARTS they may use the external search screen to search for and open the OIG issued audit they need to upload closure documentation for.

Quick Search		Audit Options
ACN:	OIG	<a href="#">View All Audits</a>
Auditee or Title:	OIGAshlee	<a href="#">View Open Audits</a>
OPE ID:	OIG Test	<a href="#">View Closed Audits</a>
EIN:		<a href="#">Add New Audit</a>
	<input type="button" value="Submit"/>	<a href="#">Enter Received Date for New Audits</a>
		<a href="#">Create G &amp; H Audits</a>
		<b>New Audits Uploaded</b>
		<a href="#">07/21/16 09:00 PM</a>
		<a href="#">07/15/16 09:00 PM</a>
		<a href="#">07/14/16 11:50 PM</a>
		<a href="#">07/07/16 09:00 PM</a>
		<a href="#">07/01/16 09:00 PM</a>
		<a href="#">06/23/16 09:00 PM</a>
		<a href="#">06/16/16 09:00 PM</a>
		<a href="#">06/09/16 09:00 PM</a>
		<a href="#">06/02/16 09:00 PM</a>
		<a href="#">05/26/16 09:00 PM</a>
		<a href="#">CFDA Program Listing</a>

External Audit Search Screen

Once the audit detail screen opens, the ALO can navigate to the eFolder link on the right side of the screen.



Once eFolder screen displays, navigate to Folder 7 titled ED - OIG Audit Closure Documents. The following three documents are mandatory to be uploaded by each office assigned to the audit in order to kick off the Closure process:

- Checklist for the Closure of ED/OIG External Audits
- Documentation Review Sheet
- ED/OIG External Audit Resolution File Checklist

### Closure Document Upload Screen

**eFolder : External Audit Report OIGAshlee4**

[View All Uploaded Document\(s\)](#)

[eFolder Sections](#)

---

**Folder 7: ED - OIG Audit Closure Documents** (6 document(s) uploaded)

Document Type	Comment	File Name	Staff	Date Uploaded	Options
<b>QESE</b>					
Checklist for the Closure of ED-OIG External Audits	test	OGC_demo43 v5.docx	Delores Warner	08/02/16 @ 07:49 AM	<input type="button" value="View"/>
Documentation Review Sheet	test	9 - Copy (2).pdf	Delores Warner	08/02/16 @ 07:49 AM	<input type="button" value="View"/>
ED-OIG External Audit Resolution File Checklist	test	123.docx	Delores Warner	08/02/16 @ 07:49 AM	<input type="button" value="View"/>
<b>PAG</b>					
Checklist for the Closure of ED-OIG External Audits	test	NSF2.docx	Farrand Prindle	08/02/16 @ 07:46 AM	<input type="button" value="View"/> <input type="button" value="Delete"/>
Documentation Review Sheet	test	11.docx	Farrand Prindle	08/02/16 @ 07:46 AM	<input type="button" value="View"/> <input type="button" value="Delete"/>
ED-OIG External Audit Resolution File Checklist	test	NSF3.xlsx	Farrand Prindle	08/02/16 @ 07:46 AM	<input type="button" value="View"/> <input type="button" value="Delete"/>

[Return To Top](#)

## 8.2 Request for Closure/Certification Memo

The following section describes the primary process for the Request for Closure/Certification memo.

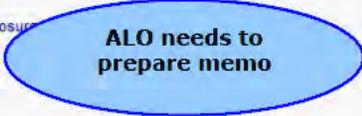
### 8.2.1 Request for Closure/Certification Memo

When the Audit has been verified by the PAG Administrator and the 3 required closure documents have been uploaded to eFolder Folder 7 by each assigned office, notifications are sent to the Lead or Primary ALO requesting that they prepare the Request for Closure/Certification Memo. When the Lead/Primary ALO accesses their Dashboard (as depicted in the screen shot below) the Audit will appear as a link in the **"Prepare Request for Closure/Certification Memo"** section.

**Lead/Primary ALO Dashboard (after Audit verified by PAG and closure documents uploaded)**

Internal Audits	External Audits
<ul style="list-style-type: none"> <li>Make Audit Assignment (0)</li> <li>Make Recommendation Assignment for POs and Responsible Manager (0)</li> <li>Review Recommendations for CAP Development (0)</li> <li>+ Recommendation Completion (1)</li> <li>Prepare ACD/BUF (0)</li> <li>Prepare Request for Closure/Certification Memo (0)</li> <li>Review Audit Documentation (0)</li> <li>Prepare Closure...</li> </ul>	<ul style="list-style-type: none"> <li>Make PO Specialist Assignment (0)</li> <li>+ Review Findings (8)</li> <li>+ Record Triage Meeting (6)</li> <li>Make Triage Recommendation (0)</li> <li>+ Enter Final Resolution Decision (2)</li> <li>Prepare Draft ACD (0)</li> <li>Complete Section III of the BUF (0)</li> <li>Verify Amended ACD/PDL (0)</li> <li>Verify Draft ACD/PDL (0)</li> <li>ALO Verify Final ACD/PDL (0)</li> <li>Verify Amended Final ACD/PDL (0)</li> <li><b>- Prepare Request for Closure/Certification Memo (1)</b>  </li> <li>Review Documentation (Problem Identified) (0)</li> <li>Review Audit Documentation (0)</li> <li>Prepare Closure Memo (0)</li> <li>Upload Final PDL (0)</li> <li>+ Submit Final PDL (2)</li> </ul>

**ALO needs to prepare memo**



When you click on the Audit link under **"Prepare Request for Closure/Certification Memo"** located on the Dashboard, the **"Request for Closure/Certification Memo"** template appears (as shown in the example screen shot provided). The contact information and memo text are provided in the template. The ALO's name and number appear in the form located at the bottom of the template, with the capability to change it if necessary. The **"To"** field will be a dropdown listing both the PAG Director and FIO Director. If both the AO Designee and Action Official are assigned, the AO Designee's name will appear in the **"From"** row. If only the AO Designee or Action Official is assigned then that user's name will appear. When you are ready to sign and complete the memo, a checkbox for **"Receipt of Signature"** and a form field for **"Date Signed"** are provided. Clicking on the **"Submit to PAG"** button will complete the memo and notify PAG.

**Please Note:** *The Lead ALO, or Primary ALO if no Lead assigned, will need to assign the AO Designee and Action Official.*

### Request for Closure/Certification Memo Screen

The screenshot shows a web form titled "Request for Closure/Certification Memo : Audit OIGAshlee4". The main content area is a memorandum template with the following fields and text:

- MEMORANDUM**
- Date** : *The Date will be entered when the memo is signed.*
- To** : Charles Laster PAG Director (dropdown menu)
- From** : Charles Laster  
Action Official  
Office of the Chief Financial Officer
- Subject** : Closure of ACN OIGAshlee4 "OIG Closure Testing"
- Text: "We are requesting closure of the above audit. The audit has been resolved, and adequate documentation was provided to support the correction of each non-mon... documentation is outlined on the attached Documentation Review Sheet."
- Text: "Additionally, our office has verified that there are no active appeals or outstanding amounts to be collected."
- Text: "If you have questions regarding this request, please contact Farrand Prindle of my staff on (202) 245-8085."
- Receipt of Signature**  **Date Signed** [text input field]
- Submit to PAG** button

Four blue callout boxes with arrows point to specific elements:

- ALO name and number**: Points to the "From" field.
- Contact info and text provided automatically**: Points to the main body text of the memorandum.
- Save or submit to PAG**: Points to the "Submit to PAG" button.
- Checkbox and date for receipt signature**: Points to the "Receipt of Signature" checkbox and "Date Signed" field.

When you click on the "Submit to PAG" button, the "Request for Closure/Certification Memo" screen is updated (as shown in the example screen shot below). Text at the top of the screen indicates the memo has been submitted, and a hard copy of the memo with the AO's signature will be submitted to PAG. A checkbox at the bottom of the screen indicates the memo has been approved. The print button is available at the top and bottom of the screen for printing the memo. Once the RCC has been submitted to PAG this information will be saved to the database and all changes that occur to the user assignments do not change the saved RCC. For example, if the PAG Director was changed to a new user then the RCC will not show the new PAG Director. Only the PAG Director at the time the RCC was saved will appear on the RCC.

### Request for Closure/Certification Memo Signed

This request has been sent to PAG on 08/08/2016

The hard copy of this memo with AO's signature should be submitted to PAG separately.

▲ Request for Closure/Certification Memo : Audit OIGAshlee4 

**REQUEST FOR ED-OIG EXTENSION OF TIME TO COMPLETE CLOSURE**

**MEMORANDUM**

Date : August 8, 2016

To : Charles Laster  
PAG Director  
Office of the Chief Financial Officer

From : Charles Laster  
Action Official  
Office of the Chief Financial Officer

Subject : Closure of ACN OIGAshlee4 "OIG Closure Testing"

We are requesting closure of the above audit. The audit has been resolved, and we believe adequate documentation was provided to support the correction of each non-monetary finding. The documentation is outlined on the attached Documentation Review Sheet.

Additionally, our office has verified that there are no active appeals or outstanding amounts to be collected.

If you have questions regarding this request, please contact Farrand Prindle of my staff on (202) 245-8085 .

Hard copy with AO signature should be provided to PAG

Text indicating memo submission

Date now specified

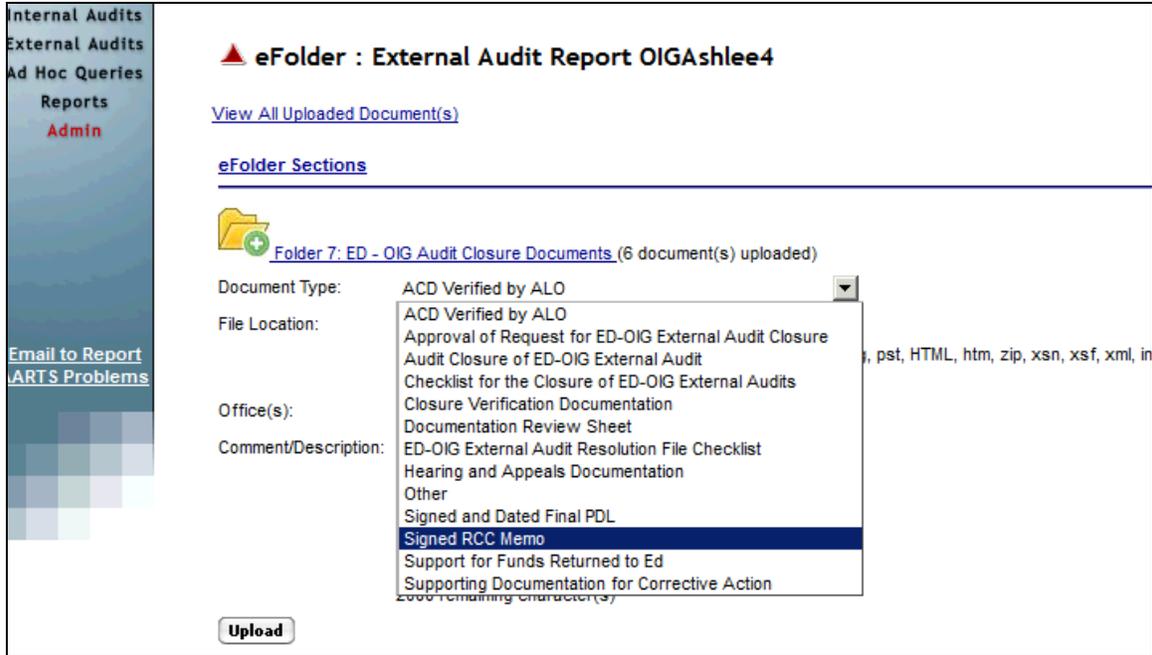
Checkbox indicates signed memo

Receipt of Signature  Date Signed : August 7 2016



Once the hard copy of the RCC is signed by the Action Official or AO Designee Director it must be uploaded to eFolder- Folder 7, titled **ED - OIG Audit Closure Documents**.

### eFolder RCC Signed Memo Screen



## 8.3 Audit Documentation

The following section describes the primary processes for reviewing audit documentation.

### 8.3.1 Review Audit Documentation

Once the “**Request for Closure/Certification Memo**” has been completed, an email notification is sent to the PAG Specialist to begin the Documentation Review process. Upon accessing the Dashboard, the PAG Specialist can view the linked Audit under the “**Review Audit Documentation**” section.

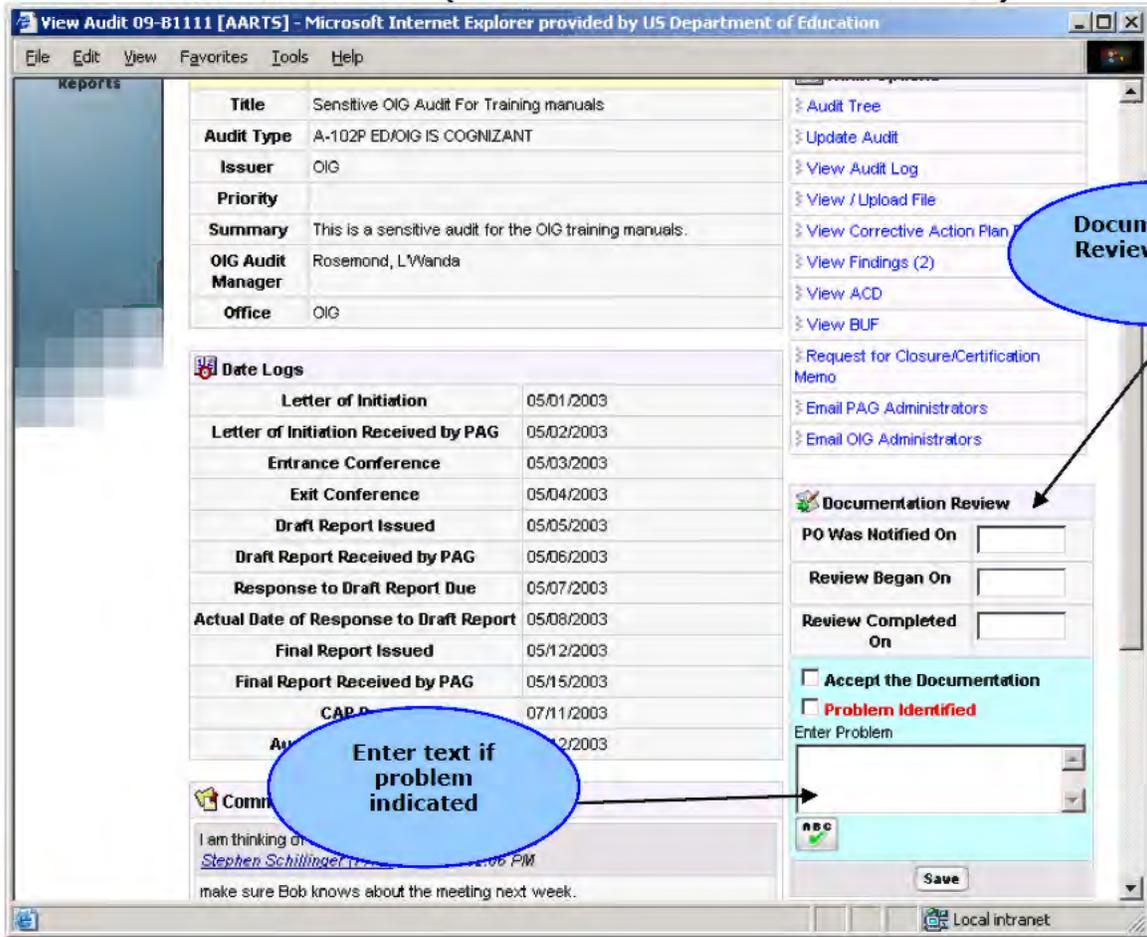
### PAG Specialist Dashboard

Internal Audits	External Audits
+ Make Audit Assignment (4)	Make PO Specialist Assignment (0)
+ Make Recommendation Assignment for POs and Responsible Manager (52)	Make Triage Recommendation (0)
+ Review Recommendations for CAP Development (2)	Enter Final Resolution Decision (0)
Recommendation Completion (0)	Prepare Draft ACD (0)
Prepare ACD/BUF (0)	Complete Section III of the BUF (0)
Prepare Request for Closure/Certification Memo (0)	Verify Amended ACD/PDL (0)
Review Audit Documentation (2)	Verify Draft ACD/PDL (0)
Prepare C...	ALO Verify Final ACD/PDL (0)
	Verify Amended Final ACD/PDL (0)
	Prepare Request for Closure/Certification Memo (0)
	Review Documentation (Problem Identified) (0)
	- Review Audit Documentation (1) OIGAshlee4
	Prepare Closure Memo (0)
	Upload Final PDL (0)
	Submit Final PDL (0)

**Dashboard tells PAG Specialist to review audit documentation**

After reviewing the documentation that was uploaded to eFolder Folder 7, the PAG Specialist is required to indicate dates pertaining to the review and whether or not the documentation has been accepted. The "Audit Detail" screen (as depicted below) will contain a new "Documentation Review" section. The PAG Specialist enters the relevant dates in the fields for "PO Was Notified On," "Review Began On," and "Review Completed On." Checkboxes are presented for the PAG Specialist to either "Accept the documentation" or indicate that there is a "Problem Identified." Problems must be entered in the "Enter Problem" text field. Click on the "Save" button to save the information.

**Audit Detail Screen (with Documentation Review Section)**



When the PAG Specialist accepts the Documentation, the "Audit Detail" screen is updated (as depicted in the screen shot below). The "Documentation Review" section contains the date information specified by the PAG Specialist.

**Audit Detail Screen (with accepted Documentation)**

Ad Hoc Queries  
Reports

<b>ACH</b>	09-B1111 <i>Sensitive</i>
<b>Title</b>	Sensitive OIG Audit For Training manuals
<b>Audit Type</b>	A-102P ED/OIG IS COGNIZANT
<b>Issuer</b>	OIG
<b>Priority</b>	
<b>Summary</b>	This is a sensitive audit for the OIG training manuals.
<b>OIG Audit Manager</b>	Rosemond, LWanda
<b>Office</b>	OIG

Date Logs	
Letter of Initiation	05/01/2003
Letter of Initiation Received by PAG	05/02/2003
Entrance Conference	05/03/2003
Exit Conference	05/04/2003
Draft Report Issued	05/05/2003
Draft Report Received by PAG	05/06/2003
Response to Draft Report Due	05/07/2003
Actual Date of Response to Draft Report	05/08/2003
Final Report Issued	05/12/2003
Final Report Received by PAG	05/15/2003
CAP Due	07/11/2003

**Audit Options**

- [Audit Tree](#)
- [Update Audit](#)
- [View Audit Log](#)
- [View / Upload](#)
- [View Corrective](#)
- [View Findings \(2\)](#)
- [View ACD](#)
- [View BUF](#)
- [Request for Closure/Certification Memo](#)
- [Closure Memo](#)
- [Email PAG Administrators](#)
- [Email OIG Administrators](#)

**Documentation Review**

PO Was Notified On 06/08/2003.  
 Review Began On 06/08/2003.  
 Review Completed On 06/08/2003  
 Documentation Was Accepted On 06/08/2003.

**User Assignment** Update

## 8.4 Closure Memo

The following section describes the primary process for preparing the Closure Memo.

### 8.4.1 Prepare Closure Memo

Once the Documentation has been accepted, the PAG Specialist is required to prepare the Closure Memo. When the PAG Specialist accesses the Dashboard (as shown below), audits requiring a Closure Memo will appear under the **“Prepare Closure Memo”** section with links to the Closure Memo template.

#### PAG Specialist Dashboard

The screenshot displays the PAG Specialist Dashboard with two columns of tasks. The left column includes tasks such as 'Make Audit Assignment (4)', 'Make Recommendation Assignment for POs and Responsible Manager (52)', 'Review Recommendations for CAP Development (2)', 'Recommendation Completion (0)', 'Prepare ACD/BUF (0)', 'Prepare Request for Closure/Certification Memo (0)', 'Review Audit Documentation (3)', and 'Prepare Closure Memo (0)'. The right column includes tasks such as 'Make PO Specialist Assignment (0)', 'Make Triage Recommendation (0)', 'Enter Final Resolution Decision (0)', 'Prepare Draft ACD (0)', 'Complete Section III of the BUF', 'Verify Amended ACD/PDL (0)', 'Verify Draft ACD/PDL (0)', 'ALO Verify Final ACD/PDL (0)', 'Verify Amended Final ACD/PDL (0)', 'Prepare Request for Closure/Certification Memo (0)', 'Review Documentation (Problem Identified) (0)', 'Review Audit Documentation (0)', 'Prepare Closure Memo (1)', 'Upload Final PDL (0)', 'Submit Final PDL (0)', 'Complete Section III of the Audit BUF (0)', and 'Enter Audit Activity (0)'. The 'Prepare Closure Memo (1)' task is highlighted with a red box, and a blue callout bubble points to it with the text 'Dashboard indicates Closure Memo needs to be prepared'.

The "Closure Memo" template contains all the information needed for completing the "Closure Memo," including contact information (as depicted in the screen shot below). When PAG is ready to complete the "Closure Memo," a checkbox for "Receipt of Signature" and a form field for "Date Signed" are presented. Clicking on the "Save" button without selecting the checkbox will save the memo and not close the Audit. If both the AO Designee and Action Official are assigned, the AO Designee's name will appear in the "To" row. If only the AO Designee or Action Official is assigned then that user's name will appear. The "From" row will contain a dropdown listing both the PAG Director and the FIO Director. The Audit will close once you click on the checkbox, enter a date, and click on the "Save" button. The "Closure Memo" will need to be printed for PAG Director Signature and the hard copy with signature should be sent to the PO AO. The Closure memo should be **uploaded** to eFolder- Folder 7, titled **ED - OIG Audit Closure Documents**

### Closure Memo Template Screen

#### ▲ Closure Memo For Audit OIGashlee4

**MEMORANDUM**

Date : *The Date will be entered when the memo is signed.*

To: : Charles Laster  
Action Official  
Office of the Chief Financial Officer

From : Charles Laster PAG Director ▼  
Phillip Juengst FIO Director  
Charles Laster PAG Director

Subject : Closure of ACN OIGashlee4 "OIG Closure Testing"

This memorandum confirms our decision to close the above noted audit report. Closure is based on our review of your Corrective Action Plan, certification that all corrective actions have been completed, and confirmation that support documentation exists.

If you have questions regarding closure of this audit, or if I can be of further assistance, don't hesitate to contact me by e-mail or phone at (202) 245-8030.

Receipt of Signature

Contact info and text provided

Checkbox and date to complete creation of memo

The "**Completed Closure Memo**" will be updated to reflect the date of completion (as depicted in the screen shot below). A checkbox and signature date is displayed at the bottom of the "**Closure Memo**". Print icons are available at the top and bottom for printing the memo. Once the Closure Memo has been saved this information will be saved to the database and all changes that occur to the user assignments will not change the saved Closure Memo. For example, if the PAG Director was changed to a new user then the Closure Memo will not show the new PAG Director. Only the PAG Director at the time the Closure Memo was saved will appear on the Closure Memo.

### Completed Closure Memo Screen

#### ▲ Closure Memo For Audit OIGAshlee4

**MEMORANDUM**

Date : August 7 2016

To: : Charles Laster  
Action Official  
Office of the Chief Financial Officer

From : Charles Laster  
PAG Director  
Office of the Chief Financial Officer

Subject : Closure of ACN OIGAshlee4 "OIG Closure Testing"

This memorandum confirms our decision to close the above noted audit report. Closure is based on our review of your Corrective Action Plan, certification that all corrective actions have been completed, and confirmation that support documentation exists.

Should you have questions regarding closure of this audit, or if I can be of further assistance, don't hesitate to contact me by e-mail or phone at (202) 245-8017.



When the Closure Memo has been completed, the **Corrective Action Dates** for the audit can be entered by the PO Specialists. Once the Corrective Action Dates are entered and debt has been collected the audit will move to a status of **Closed**.

## 9.0 Audit Closure

The Audit is "**Closed**" when the PO Specialist indicates that all required corrective action has been taken. The PO Specialist can access the Audit by clicking on the appropriate link in the "Findings Assigned to you" section. As of October 2012 the very last corrective action that will close the audit cannot be taken for A-133 audits until the audit ACD has been verified by the PAG External Administrator. For OIG issued audits, none of the corrective actions can be taken until the audit ACD is verified by the PAG External Administrator. As of February 2014 if the finding ACD

requires a collection the corrective action date cannot be entered until the OCFO Receivables Team has applied the debt to the office and finding and the balance due is zero.

The PO Specialist can indicate the dates for which corrective action was completed on the **Finding Detail Screen**. Click the **“Update”** button in the **“Dates”** section of the **Finding Detail Screen** to specify the necessary dates.

### Finding Detail Screen

**View Finding z07072003a/1 [AARTS] - Microsoft Internet Explorer provided by US Department of Education**

UNITED STATES DEPARTMENT OF EDUCATION  
**Audit Accountability and Resolution Tracking System**  
 HOME ACCOUNT REGISTER MANUALS LOGOUT PO\_PAG Specialist July 08, 2003

Internal Audits  
 External Audits  
 Ad Hoc Queries  
 Reports

**Finding 1 : External Audit Report z07072003a [Resolved]**

<b>Finding #</b>	1
<b>Description</b>	This is the first finding description.
<b>Triage Decision</b>	T
<b>Page</b>	4
<b>*Finding Type</b>	Questioned Costs
<b>Joint</b>	n
<b>Deficiency Code</b>	C (Cash Management)
<b>Prior Yr Finding?</b>	No

**Finding Options**

- View All Findings
- View Finding Log
- Email PAG Administrators

*Program	*Resolving Office	*Amount
84.002 (OCFO)	01 (PAG)	\$1,000,000.00
84.002 (OCFO)	02 (OCFO)	\$1,000,000.00

**Dates** **Update**

	PAG	OCFO
<b>Initial Contact with Auditee Made by PO Specialist</b>	06/10/2003	
<b>Technical Assistance Provided</b>		
<b>Corrective Action for finding Taken</b>		

**Comments** **Add** **View All**

There are no comments.

Done Local intranet

The PO Specialist specifies dates for the PO Specialist's office in all the form fields under the "Dates" section.

### Finding Detail Screen – Specify Dates

The screenshot shows the 'Finding Detail Screen - Specify Dates' in a Microsoft Internet Explorer browser window. The browser title is 'View Finding z07072003a/1 [AARTS] - Microsoft Internet Explorer provided by US Department of Education'. The page header includes 'UNITED STATES DEPARTMENT OF EDUCATION' and 'Audit Accountability and Resolution Tracking System'. The user is logged in as 'PO\_PAG Specialist July 00, 2003'. The main content area displays 'Finding 1 : External Audit Report z07072003a [Resolved]'. Below this, there are several data fields and a table. A 'Dates' section at the bottom contains a table with columns for 'PAG' and 'OCFO'. The 'Initial Contact with Auditee Made by PO Specialist' row has a date of '06/10/2003' in the PAG column. The 'Technical Assistance Provided' and 'Corrective Action for finding Taken' rows have empty date fields in the PAG column. A blue callout bubble with the text 'Form fields to specify dates for PO Specialist's office' has arrows pointing to these two empty date fields. A 'Save' button is located below the 'Dates' section.

<b>Finding #</b>	1
<b>Description</b>	This is the first finding description.
<b>Triage Decision</b>	T
<b>Page</b>	4
<b>*Finding Type</b>	Questioned Costs
<b>Joint</b>	n
<b>Deficiency Code</b>	C (Cash Management)
<b>Prior Yr Finding?</b>	No

*Program	*Resolving Office	*Amount
84.002 (OCFO)	01 (PAG)	\$1,000,000.00
84.002 (OCFO)	02 (OCFO)	\$1,000,000.00

	PAG	OCFO
<b>Initial Contact with Auditee Made by PO Specialist</b>	06/10/2003	
<b>Technical Assistance Provided</b>		
<b>Corrective Action for finding Taken</b>		

Form fields to specify dates for PO Specialist's office

When dates have been specified for all the offices, the Finding is "Closed."

### Finding Detail Screen – Finding Closed

**Internal Audits**  
External Audits  
Ad Hoc Queries  
Reports

**Finding 1 : External Audit Report z07072003a [Closed]**

Finding #	1
Description	This is the finding description
Triage Decision	T
Page	4
*Finding Type	Questioned Costs
Joint	n
Deficiency Code	C (Cash Management)
Prior Yr Finding?	No

**Finding Options**

- View All Findings
- View Finding Log
- Email PAG Administrators

*Program	*Resolving Office	*Amount
84.002 (OCFO)	01 (PAG)	\$1,000,000.00
84.002 (OCFO)	02 (OCFO)	\$1,000,000.00

**Dates**

	PAG	OCFO
Initial Contact with Auditee Made by PO Specialist	06/10/2003	07/01/2003
Technical Assistance Provided	07/08/2003	07/08/2003
Corrective Action for finding Taken	07/08/2003	07/08/2003

**Comments** Add View All

There are no comments.

Done Local intranet

When all Findings for the Audit have been "Closed," the Audit is "Closed."

### Audit Detail Screen – Audit Closed

View Audit z07072003a [AARTS] - Microsoft Internet Explorer provided by US Department of Education

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

HOME ACCOUNT REGISTER MANUALS LOGOUT PD\_OCFO Specialist July 09, 2002

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports

Email to Report AARTS Problems

#### External Audit Report: z07072003a Abraham Baldwin Agricultural College - [Closed]

<b>ACN</b>	z07072003a		<b>Audit Options</b>
<b>Title</b>	Training Manual Audit		<a href="#">View All Findings</a>
<b>Audit Scope</b>	FINANCIAL STATEMENT AUDIT		<a href="#">Triage Meeting</a>
<b>Audited Period</b>	<b>Start</b> : 01/01/2001		<a href="#">View Completed ACD/PDLs</a>
	<b>End</b> : 12/30/2001		<a href="#">Draft ACD/PDLs</a>
<b>Fiscal Year</b>	2001		<a href="#">SFSAC Report</a>
<b>Auditee</b>	<b>Abraham Baldwin Agricultural College</b>		<a href="#">View Log</a>
	<b>OPE ID</b>	00154100	<a href="#">View / Upload File</a>
	<b>EIN</b>	1586002070A1	<a href="#">Email PAG Administrators</a>
<b>Result</b>	1 EXTERNAL AUDIT REPORT WITH FINDINGS		Triage meeting was held on 07/07/2003
<b>Preparer</b>	S IPA		
<b>Primary Office</b>			<b>User Assignment</b>
<b>POs</b>	PAG,OCFO		<b>PAG</b>
<b>Priority</b>			<b>PAG Specialist</b> <a href="#">Bob Builder</a>
<b>Rank</b>			<b>PO</b>
<b>Special Project</b>	No		<b>PAG ALO</b> <a href="#">Test User</a>
<b>Pass Through</b>	No		<b>OCFO ALO</b> <a href="#">Autho Test</a>
<b>Cognizant Agency</b>	Education		<b>OIG</b>
			<b>OIG Specialist</b> <a href="#">OIG Specialist</a>
			<b>OGC</b>
			<b>OGC Specialist</b> <a href="#">OGC Specialist</a>
			<b>Findings</b>

**Date Logs**

<b>Received hardcopy from FAC</b>	06/01/2003
<b>Audit Received By FAC</b>	06/02/2003
<b>Assurance Letter Received</b>	06/03/2003
<b>Audit Sent To PAG</b>	06/04/2003
<b>Audit Received By PAG</b>	06/05/2003
<b>Audit Package Sent to AI As</b>	06/06/2003

Done Local intranet

## 10.0 Reopening Audits and Findings

The following section describes the primary process for reopening an Audit.

### 10.1 Reopen Audit

After an Audit has been closed, the QC Reviewer and DBA have the capability to reopen the audit. The **“Reopen Audit”** section of the **“Audit Detail”** screen is highlighted in red. If the QC Reviewer or DBA wishes to reopen the audit, then a reason must be specified in the **“Enter the Reason”** form field. If a reason is not entered a pop-up box will appear requesting a reason to be entered.

**Audit Detail Screen – Reopen Audit**

The screenshot shows the 'Audit Detail Screen' in Internet Explorer. The browser title is 'View Audit diane\_e [AARTS] - Windows Internet Explorer'. The address bar shows 'http://eduptclis210.lab.ed.gov/aarts\_dev/index.cfm?fuseaction=...'. The page content is divided into several sections:

- Left Sidebar:** 'Email to Report AARTS Problems'.
- Main Content Area:**
  - Source:** diane\_e Name, Address, OPE ID, EIN, DUNS, TIN.
  - Result:** 1 EXTERNAL AUDIT REPORT WITH FINDINGS
  - Preparer:** 2 OTHER FED AGENCY
  - Primary Office:** 02 OSERS
  - Lead Office:** 03 FSA/SC
  - POs:** OESE,OVAE
  - Priority:** 1 Statute of limitations will begin within six(6) months
  - Rank:**
  - Special Project:** No
  - Pass Through:** No
  - Cognizant Agency:** AID
  - FRC:** Sent Date, Disposal Date, Accession Number, Box Identity, Box Location.
- Right Sidebar:**
  - View Log**, **View / Upload File**, **Upload Audit Package**, **Email PAG Administrators**, **Email All Assigned Users**
  - User Assignment:**
    - PAG Specialist:** Gemino Cortez
    - PO:**
    - OESE ALO:** N/A
    - OVAE ALO:** Edward Smith
    - OIG Specialist:** N/A
    - OGC Specialist:** N/A
  - PO Specialist Update:**
    - OESE (01):**
    - OVAE (04):** John Miller

The 'Reopen Audit' button is highlighted in red. A blue callout bubble points to this button with the text 'Reopen Audit section highlighted in red'.

### Pop-Up Reopen Audit



After the Audit has been reopened, the audit resolution and closure date will disappear from the "Date Logs" section of the "Audit Detail" screen. An entry will be inserted into the "Audit Log" and an email notification will be sent indicating that the audit has been reopened to users associated with the audit.

### Audit Detail – Date Logs

<b>Preparer</b>	2 OTHER FED AGENCY
<b>Primary Office</b>	02 OSERS
<b>Lead Office</b>	03 FSA/SC
<b>POs</b>	OESE,OVAE
<b>Priority</b>	1 Statute of limitations will begin within six(6) months
<b>Rank</b>	
<b>Special Project</b>	No
<b>Pass Through</b>	No
<b>Cognizant Agency</b>	AID

<b>PAG Specialist</b>	<a href="#">Gemino Cortez</a>
<b>OESE ALO</b>	N/A
<b>OVAE ALO</b>	<a href="#">Edward Smith</a>
<b>OIG</b>	
<b>OIG Specialist</b>	N/A
<b>OGC</b>	
<b>OGC Specialist</b>	N/A

Date Logs	
Received hardcopy from FAC	04/01/2012
Audit Received By FAC	04/01/2012
Assurance Letter Received	04/01/2012
Audit Sent To PAG	04/01/2012
Audit Received By PAG	04/01/2012
Audit Package Sent to ALOs	04/01/2012
Audit Package Sent To OIG	04/01/2012
Audit Package Sent To OGC	04/01/2012
Issue Date	04/01/2012
Resolution Due	10/01/2012
Audit Resolution Date	
Audit Close Date	

Findings	
Total Number of Findings	2
Questioned Amount	\$35,037.00

Audit Closure and Resolution Dates removed

### Audit Log – Audit Reopened Entry

Activity	Log Date
Audit reset to Open (Diane Gregory) 04/11/2013 <b>Reason: Reopen</b>	04/11/13 02:18 PM
Audit Closed (John Miller) 09/28/2012	09/28/12 11:17 AM
PAG has verified the audit ACD. (Diane Gregory) 09/28/2012	09/28/12 11:16 AM
Audit Resolved (Diane Gregory) 09/28/2012	09/28/12 11:16 AM
PAG has verified the audit ACD. (Diane Gregory) 09/28/2012	09/28/12 10:13 AM
AO Agreed with OESE Final ACD/PDL, for findings 1,2. (Jason Snyder) 09/28/2012	09/28/12 10:11 AM
Final ACD/PDL was uploaded. (Lisa Gillette - OESE) 09/28/2012	09/28/12 10:10 AM
AO Agreed with OESE's Draft ACD/PDL, for findings 1,2. (Jason Snyder) 09/28/2012	09/28/12 10:06 AM
Draft PDL was uploaded for findings 1,2. (Lisa Gillette -	09/28/12 10:06

### 10.2 Adding Findings to a Reopened Audit

If the audit is open the “Add” button on the “View All Findings” page becomes available. This button will also be visible for open audits.

### View All Findings – Add Button

UNITED STATES DEPARTMENT OF EDUCATION  
Audit Accountability and Resolution Tracking System

HOME ACCOUNT REGISTER MANUALS GLOSSARY LOGOUT Diane Gregory April 11, 2013

Internal Audits  
External Audits  
Ad Hoc Queries  
Reports  
Admin

Findings: External Audit Report Diane\_e - Diane\_e Name

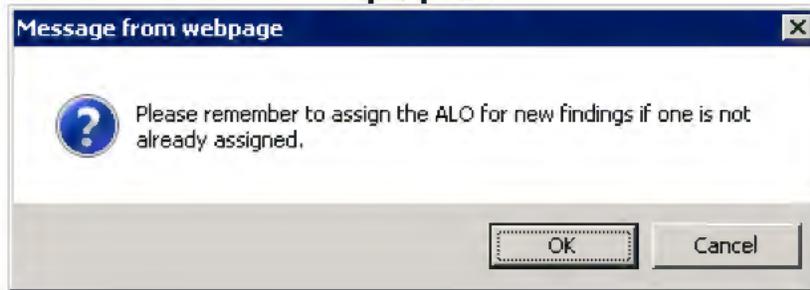
Finding Number	Status	Pages	Joint	Deficiency Code	Prior Year?	Triage Decision	
1	Closed	1	<input type="checkbox"/>	D	<input type="checkbox"/>	F	<a href="#">edit</a>   <a href="#">delete</a>
	<b>PO</b>	<b>Status</b>	<b>Type</b>	<b>CFDA Number</b>	<b>Amount</b>		
	OESE	Closed	Questioned Costs	84.000	\$544.00		<a href="#">delete</a> <a href="#">Reopen</a>
	OVAE	Closed	Better Use of Fund - One Time	84.001	\$6,596.00		<a href="#">delete</a> <a href="#">Reopen</a>
2	Closed	2	<input type="checkbox"/>	B	<input type="checkbox"/>	F	<a href="#">edit</a>   <a href="#">delete</a>
	<b>PO</b>	<b>Status</b>	<b>Type</b>	<b>CFDA Number</b>	<b>Amount</b>		
	OESE	Closed	Better Use of Fund - One Time	84.000	\$23,342.00		<a href="#">delete</a> <a href="#">Reopen</a>
	OVAE	Closed	Better Use of Fund - Annual	84.024	\$4,555.00		<a href="#">delete</a> <a href="#">Reopen</a>

[Add](#)

Done Local intranet | Protected Mode: Off 100%

Upon saving a newly created finding a pop-up message will appear with a reminder to assign the ALO for new findings if one is not already assigned.

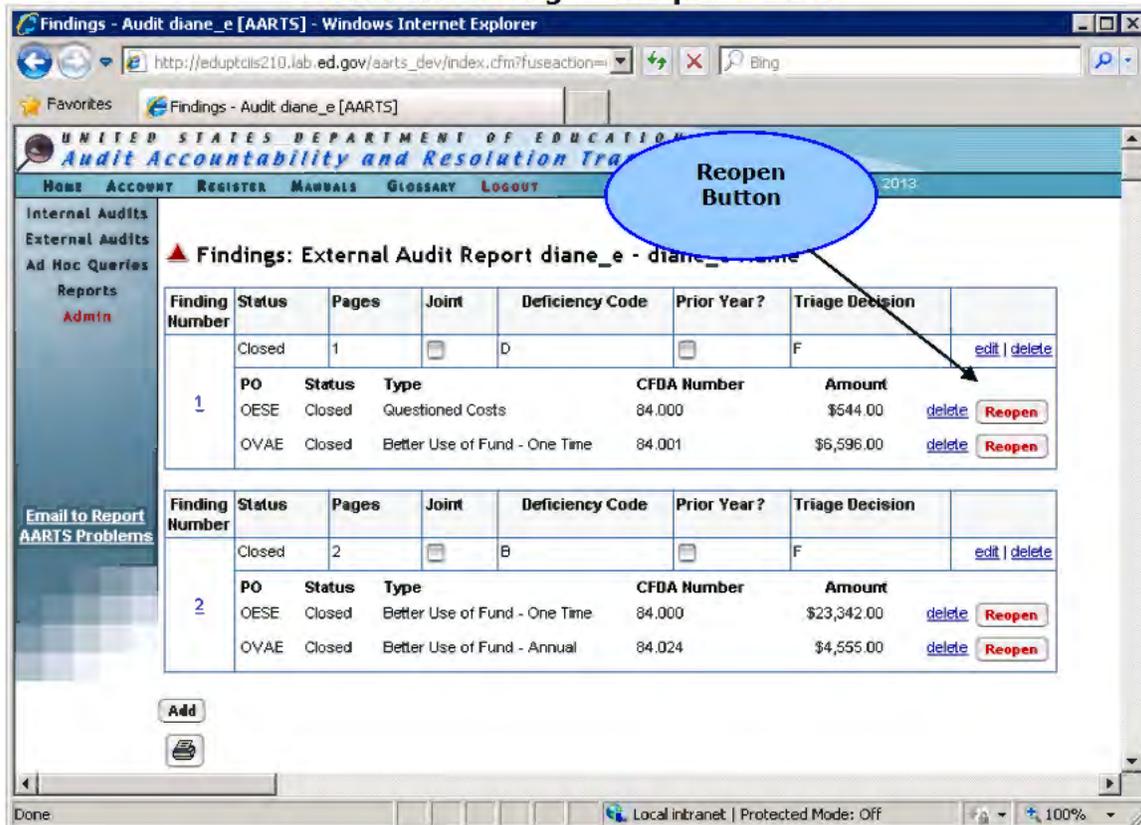
### Pop-Up Box



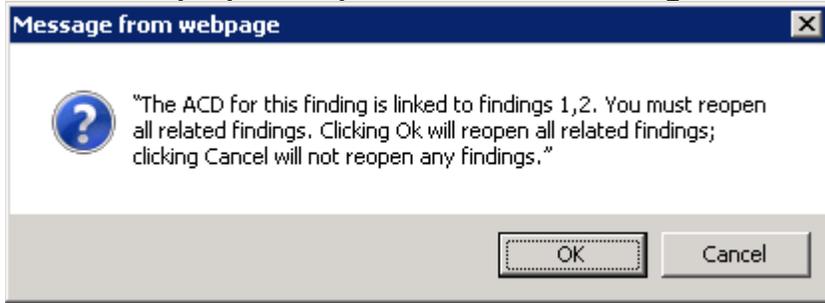
### 10.3 Reopen Finding

If the audit is open, the QC Reviewer and DBA have the capability to reopen findings. The "Reopen" button will appear next to each closed finding office on the "View All Findings" page. If a finding that is being reopened has an ACD that is associated with another finding, the other finding will be reopened as well. A pop-up will appear indicating the findings that will be reopened.

### View All Findings – Reopen Button

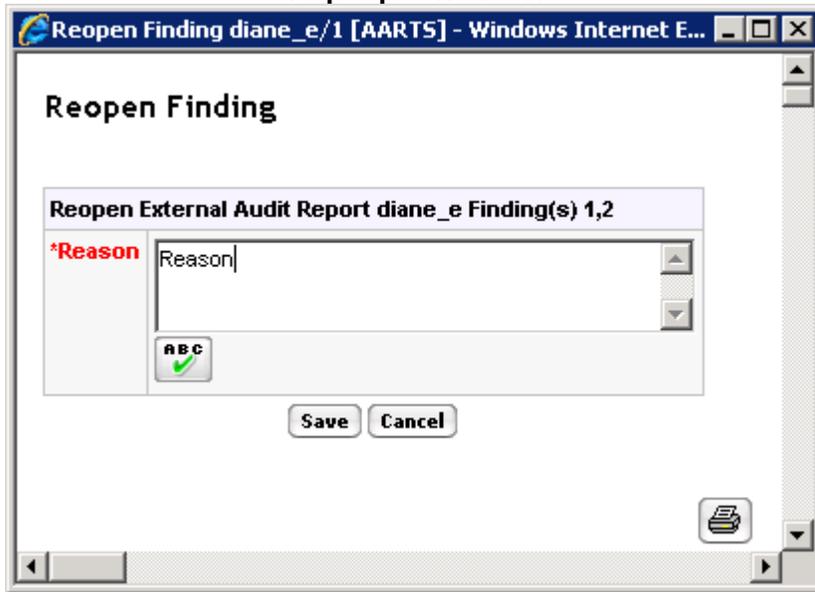


### Pop Up – Reopen Associated Findings



If the "OK" button is pressed another window will appear with a "Reason" text box. A reason must be specified in the "Reason" text field to reopen the finding. If a reason is not entered a pop-up will appear prompting the user to enter a reason.

### Pop-Up – Reason



### Pop-Up – Enter a Reason



Once a reason is entered and the "Save" button is pressed the overall finding, finding office and its associated findings will be reopened, an entry will be placed in the "Finding Log", and an email notification will be sent to users associated with the finding. The existing ACD and previous historical information will be saved. In order

to proceed with the finding resolution and closure an **amended** ACD must be created.

### View All Findings - Reopened Finding

**Reopened Findings**

**Reopened Finding Offices**

Finding Number	Status	Pages	Joint	Deficiency Code	Prior Year?	Triage Decision															
1	Open	1	<input type="checkbox"/>	D	<input type="checkbox"/>	F															
<table border="1"> <thead> <tr> <th>PO</th> <th>Status</th> <th>Type</th> <th>CFDA Number</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>OESE</td> <td>Open</td> <td>Questioned Costs</td> <td>84.000</td> <td>\$544.00</td> </tr> <tr> <td>OVAE</td> <td>Closed</td> <td>Better Use of Fund - One Time</td> <td>84.001</td> <td>\$6,596.00</td> </tr> </tbody> </table>							PO	Status	Type	CFDA Number	Amount	OESE	Open	Questioned Costs	84.000	\$544.00	OVAE	Closed	Better Use of Fund - One Time	84.001	\$6,596.00
PO	Status	Type	CFDA Number	Amount																	
OESE	Open	Questioned Costs	84.000	\$544.00																	
OVAE	Closed	Better Use of Fund - One Time	84.001	\$6,596.00																	
2	Open	2	<input type="checkbox"/>	B	<input type="checkbox"/>	F															
<table border="1"> <thead> <tr> <th>PO</th> <th>Status</th> <th>Type</th> <th>CFDA Number</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>OESE</td> <td>Open</td> <td>Better Use of Fund - One Time</td> <td>84.000</td> <td>\$23,342.00</td> </tr> <tr> <td>OVAE</td> <td>Closed</td> <td>Better Use of Fund - Annual</td> <td>84.024</td> <td>\$4,555.00</td> </tr> </tbody> </table>							PO	Status	Type	CFDA Number	Amount	OESE	Open	Better Use of Fund - One Time	84.000	\$23,342.00	OVAE	Closed	Better Use of Fund - Annual	84.024	\$4,555.00
PO	Status	Type	CFDA Number	Amount																	
OESE	Open	Better Use of Fund - One Time	84.000	\$23,342.00																	
OVAE	Closed	Better Use of Fund - Annual	84.024	\$4,555.00																	

### Finding Log - Finding Reopened

Activity	Log Date
Finding was reopened 04/11/2013 (Diane Gregory / OESE) <b>Reason: Test</b>	04/11/13 03:28 PM
Finding was closed. 09/28/2012 (John Miller)	09/28/12 11:13 AM
Corrective Action for finding Taken 09/28/2012 (John Miller / OVAE)	09/28/12 11:13 AM
PDL Sent to Auditee 09/28/2012 (John Miller / OVAE)	09/28/12 11:13 AM
Corrective Action for finding Taken 09/28/2012 (Lisa Gillette / OESE)	09/28/12 11:10 AM
PDL Sent to Auditee 09/28/2012 (Lisa Gillette / OESE)	09/28/12 11:10 AM
Finding was resolved. 09/28/2012 (Jason Snyder)	09/28/12 10:11 AM
John Miller was assigned as PO Specialist. 09/28/2012 (Gemino Cortez / OVAE)	09/28/12 08:31 AM

This completes user instruction for the *AARTS User Manual for External Audits*. For specific details in managing OIG Internal Audits, please refer to the *AARTS User Manual for OIG Issued Internal Audits*. For specific details in managing GAO Internal Audits, please refer to the *AARTS User Manual for GAO Issued Internal Audits*. For fundamental instruction in the use of key AARTS functions, please refer to the *AARTS User Manual for General Functions*. The *AARTS User Manual for Administration Functions* provides a reference tool for AARTS Administrators.

## 8.0 Acronyms

AARTS	Audit Accountability and Resolution Tracking System
ACD	Audit Clearance Document
ACN	Audit Control Number
ALO	Audit Liaison Officer
AO	Action Official
ATS	Audit Tracking System
BUF	Better Use of Funds
CAROI	Cooperative Audit Resolution and Oversight Initiative
ED	Department of Education
FAC	Federal Audit Clearinghouse
FSA	Federal Student Assistance
G & H	General Education Provisions Act (GEPA) & Higher Education Act
GAO	General Accounting Office
OCFO	Office of the Chief Financial Officer
OCIO	Office of Chief Information Officer
OGC	Office of the General Consul
OIG	Office of Inspector General
PAG	Post Audit Group
PDL	Program Determination Letter
PO	Principal Office
QC	Quality Control