ELECTRONIC AUDIT REPORT SYSTEM (EARS)

EARS is a web site made available by the Municipal Finance Services Section of the Office of Policy and Management (OPM) to provide independent auditors an **electronic process for uploading audit reports** of their clients on-line. State grantor agencies and the public will be able to access and view the reports that have been filed on EARS.

OPM as the cognizant state agency for most entities that are required to file a State Single Audit report does still require that a hardcopy of the report be submitted to its Office by the required filing date in state law. State grantor agencies have agreed to use the reports filed on-line on EARS in lieu of receiving a hardcopy of the reports from their grantees. Such reports should be filed on-line no later than the required filing date under state law (6-months subsequent to the entity's fiscal year end or the extension date granted by the cognizant state agency).

Instructions for Registering to USE EARS

- Go to the Office of Policy and Management's Electronic Audit Reporting System (EARS) website at: https://www.appsvcs.opm.ct.gov/Auditing/Home.aspx
- Click on Firm Registration. A member of the firm must first create a firm password. The firm's password is created by choosing your firm's name from the drop down list and entering the firm's Employer Identification Number (EIN). If your firm is not in EARS, you must contact OPM.
- Click on Auditor Registration. Once the firm password is created, those individuals from the firm who will be using EARS must first register by entering the name of the firm and the firm's password and other user contact information. The system will require you to create a user password.
- Once you have successfully registered as a user, you can now log-on to EARS. In order to log-on you must enter your e-mail address and your user password.

General Guidelines for Uploading Reports

- Click on <LogOn> in EARS and enter your e-mail address and User password.
- Click on the <Reports> option.
- Enter the fiscal year end of the report to be uploaded, the type of entity whose report is to be uploaded (municipality, nonprofit entity, other) and the name of the entity. Indicate whether the report to be uploaded is a revision to a report previously uploaded onto EARS.
- Click on the <browse> button and select the PDF file you want to upload.
- Certify that a hardcopy of the Report being uploaded was submitted to the Office of Policy and Management.
- Upload the file onto EARS by clicking the <Submit> button.
- Files to be uploaded must be in Portable Document format (PDF). The system will not accept anything but a PDF file and will indicate to you if the transmission was successful or if it failed.
- Creating a PDF file directly from a PDF writer is preferred over scanning. If scanning, the scan quality should be sufficient to allow for clear viewing and printing of the document.
- All auditor communication (such as the independent auditor's report) must be signed.

- Components of the Audit Report Package – Assembly and Format for Electronic Filing:
  The audit report and related documents should be assembled as one document and submitted electronically as one document. The order for which the PDF file should be assembled is as follows:
    - Financial Audit Report
    - Single Audit Reports
    - Management Letter
    - Corrective Action Plan
    - Other documents if necessary
- If there is a separately issued management letter it should be submitted as part of the audit report package included in the PDF file as indicated above unless it has not been issued at the time the file is to be uploaded. In such cases, the management letter should be uploaded as a separate PDF file as soon as it is issued by using the "Management Letters" option available in EARS for uploading individual management letters.
- Although some elements of the corrective action plan are frequently summarized within the State Single Audit report and reported as "management's response" to an audit finding, a fully detailed corrective action plan prepared by the auditee is required to be reported separately outside of the State Single Audit report. The corrective action plan should be included as part of the audit report package submitted to the cognizant agency. Therefore, it should be included in the PDF file as indicated above under "components of the audit report package". If the corrective action plan is not available at the time the PDF file is to be uploaded, it should be uploaded as a separate file as soon as it is available by using the "Corrective Action Plans" option available in EARS for uploading subsequently available corrective action plans.
- Renaming of File: Please note that we will rename the file name of the uploaded PDF file to meet our internal standardized naming convention, which will include the fiscal year end of the report uploaded and the name of the entity as indicated by the audit firm during the upload process.

OPM as the cognizant agency for municipalities, other local governments and nonprofit entities requires that a hardcopy of the audit report package be submitted to its Office. The audit report package should be submitted to the address below:

Office of Policy and Management
IGP Division, Municipal Finance Services
450 Capitol Avenue, MS# 54MFS
Hartford, CT 06106-1379

Contact Information: Please contact the Municipal Finance Services Section of the Office of Policy and Management at 860-418-6400 if you should encounter any problems or have any questions.