State of New Jersey
Department of Education
Division of Administration & Finance
Office of School Finance

Audit Summary Online Technical Manual

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Purpose

School district auditors are required to annually prepare, and the school district's board secretary/business administrator is required to annually submit, a summary of audited revenues and expenditures following the close of the fiscal year and the completion of the annual audit. Using the Data Finalize and Certify screen, the school district auditor and the board secretary/business administrator must review and certify the summary information prepared by the auditor prior to submission by the board secretary/business administrator.

Auditors may access the web-based AudSum via a link on the DOE website at: Audit Summary Application. Authorized school district personnel may access AudSum through the NJDOE Homeroom and selecting "AudSum" then selecting "Click to Enter System." This will take you to the screen shown in Figure 1.

Submission Dates

Audit summary data must be submitted via the Department of Education's web site on or before **December 5, 2017**.

Getting Started

Begin by reviewing this manual and gathering basic fiscal data.

(Figure 1) User Login: - The image below shows User login page for AudSum

New Jersey Department of Education   **NJDOE AUDIT SUMMARY**

The system may be shut down each day for maintenance from 8:30 am to 9:00 am. Please save your data and log off at this period to ensure that your session is not interrupted.

User Login

To access the NJDOE Audit Summary online, you must be an authorized CPA/school district auditor 🛈 registered to use the NJDOE Audit Summary or a school district user assigned by the district's Web User Administrator.

⚠ If you are a CPA auditor and this is your first time accessing this system, please click here to register

If you are already a registered CPA auditor, and you need to update your user profile or link more districts for audit, please click here

Please select the user type for login:

○ **CPA Auditor:**   ○ **NJ School District User:**

District ID:
User ID:
Password:

3

Districts

Log in using your four digit district ID and your user ID and password. The district ID is your District Code. You must contact your district's Homeroom Administrator to create your User ID and Password.

The Homeroom Administrator must log in and create user accounts for individuals that need access to the Audit Summary Data Collection. You can find detailed information regarding user accounts by clicking on the Homeroom Administrator Manual link on the left column of the NJDOE Homeroom.

The system automatically logs you off if there is no activity for more than one hour. You may wish to create a desktop shortcut or web link for easy access to the login page. The following error messages could appear if the system logs you off or if there is a problem with your login:

- Your user session may be expired because of long idle time, please login again.
- You have logged out.
- There is a problem with your log-in. Please type the preceding zeros in the district ID field (4 digits.)
- An invalid request. Please enter correct log-in data
- The authorization failed: Invalid UserID or Password

Auditors

Setup Steps

1. Obtain a PIN code(s) for client each school district(s)
2. Create a CPA Auditor account on AudSum.
3. Add districts to your account.

Obtaining a PIN

District auditors will need to request and obtain a Department issued personal identification number (PIN) code(s) for each client school district(s) to access the AudSum for that client district. For security and control purposes, a separate PIN will be issued for each client school district to the auditor of record. The audit firm will have access, through its PIN, to enter the data and make any changes to AudSum. The districts will have read only access for purposes of review and advising the auditor of any suggested changes or corrections the district notes.

Due to the large number of school districts, and the time involved to issue PINs to the many audit firms, the Department is asking that, at your firm's earliest convenience, an Excel listing of the audit firm's client school districts and charter schools (name-county-district number) be emailed to audsum@doe.state.nj.us as a request for PIN numbers. After the DOE receives the email request, a return email will be sent to you containing a 6 digit PIN for each district and charter school listed.

Creating or Updating an Account

To create a CPA Auditor account, go to the AudSum login screen (figure 1 above) and click on the underlined link which says "If you are a CPA auditor and this is your first time accessing this system, please click here to register" The screen in figure 2 will appear. Fill out the form as indicated and click on the "Next" button. You will be taken to the page shown in figure 3 below.

(**Figure 2**) **Create Auditor Profile:** The image below shows the screens that will be required to be filled by the auditors when registering as a user.

Create CPA Auditor User Profile
STEP-I: Basic Login Information

If this your first-time accessing the NJDOE Audit Summary online, please create your user profile below. Once you successfully create the profile on the system, you can use the CPA User ID to login to the system for the school district(s) assigned to you.

*CPA User ID :	(4~20 characters)
*Password:	(4~20 characters)
*Name:	
Title:	
*Phone Number:	
*Email Address:	
*CPA Company Name:	

*   Required field.

Cancel   Next

(**Figure 3**) **Link to District:**

Create CPA Auditor User Profile
STEP-II: Link to NJ School District(s)

* User ID :	YourUser ID
*Password:	agoodpassword2
*Name:	Your Name
Title:	CPA
*Phone Number:	555-555-5555
*Email Address:	you@email.com
* Company Name:	Your Company

Please select district(s) and enter a PIN# ⊞ assigned by the DOE, then click on "Link" to verify and assign you for the audit for on district(s):

County:	Link to District:	Enter the District PIN#:
-----Select County -----	----------	[ ] Link

⊘ The System will verify the PIN# you entered. If the PIN# verification is failure, you will not be able to link the district for the audit.

Linking to a School District or Updating a User Profile

To link a district to your account, select a county and a district from the drop down menus and enter the PIN you received in the return email. (You use this pin only once during the initial linking process. You will not need to use it again unless you wish to add a new CPA Account and want that

account linked to that district). Click on the "Link" button. The screen shown in Figure 4 will appear with the name and district number for the linked district.

(Figure 4) Auditor profile and Linked Districts: The image below shows the snap shop of user's profile.

You may now begin to edit the district's audit summary by clicking on 'Login to Audit Summary Online' or you may add additional districts through the 'click here' link appearing above the list of linked districts. **Note**: you may also add districts at a later time by going to the login page (Figure 1) and clicking on the underlined link near the top of the webpage with the header "**If you are already a registered CPA auditor, and you need to update your user profile or link more districts for audit, please click here**" To update your user profile, you will select the link for CPA PROFILE at the top of the linking screen to modify your user profile information:

(Figure 4a) Update CPA profile screen: The image shows which link CPA can click to change the profile
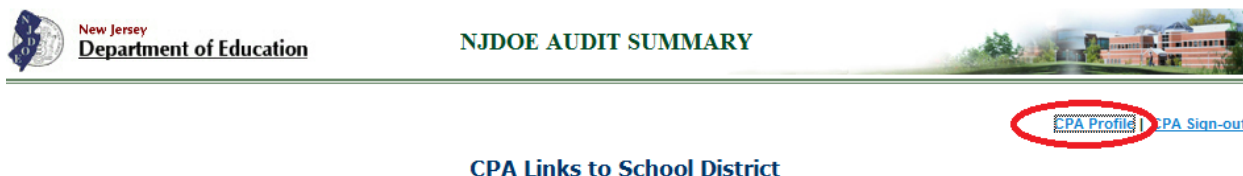
Update CPA Auditor User Profile

*CPA User ID :

Password: new password   (4~20 characters)

*Name: new name

Title:

*Phone Number: 555-555-5555

*Email Address: new email

*CPA Company Name: new company

     *   Required field.

[Cancel]   [Update]

Audit Summary Program Overview

Districts

While the bulk of the activity that will take place in this data collection will be performed by the district or charter school auditor, the department recommends that the school board secretary/school business administrator review the process for completion described in this manual. The district board secretary/business administrator will be required to review each data entry screen and submit an electronic certification using the "Data Finalize and Certify" screen/link providing assurances as to the accuracy of the data entered by the auditor. Note that submission will not be possible until the Edit Check selector is run and all fatal edits are passed.

Auditors

To enter the system and edit data, go to the login screen and enter the 4 digit district code (including leading "0's") for the linked school district you wish to edit. Do not use the 6 digit pin you originally used to link to the district. You only use that PIN when initially linking a user ID to a district.

The main toolbar on the AudSum software consists of six selections (Figure 5)

- Data Entry (District)
- Data Entry (School Based)
- Data Entry (Reg Day School)
- Questionnaire
- Data Finalize & Certify
- Data Edit Check

See Figure 5 below:

(Figure 5) Toolbar: The image shows the toolbar inside the AudSum.
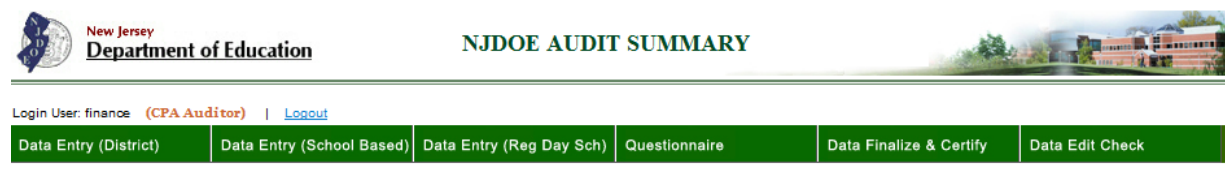
Entry Tabs: The first three selections are data entry tabs; District, School Based, and Regional Day School. By clicking on these tabs, the user can access data entry pages for entry of fiscal detail. The School Based and Regional Day School tabs lead to drop down menus for the selection of individual schools. The School Based tab provides for the entry of "Expenditures" as described on page 10 of this manual. If the district does not submit school based budgets to the department, a list of schools will not be available from the drop down menu. If the district does not operate a regional day school, no regional day schools will be available from the drop down menu. Note that Regional Day Schools have multiple screens for completion, including "Revenues", "Expenditures", "Questionnaire", "Edits", and "Finalize and Certify".

Questionnaire Tab: For each of the questions on this tab, the auditor must select an appropriate response (yes, no, qualified, unqualified, or not applicable) from the drop down menu. All questions must have a response or a fatal edit will fail.

Data Finalize & Certify Tab: Do not attempt to finalize and certify data until edits have been run and all fatal edits have passed. Unless all fatal edits have been cleared, auditors and board secretary/business administrators will not be able to access the certification page. Your AudSum cannot be submitted to the department until certification has occurred.

Data Edit Check. The Data Edit Check must be run prior to selecting the Data Finalize & Certify tab. Fatal edits are identified by an "error" notation, while warning edits are identified by a "warning" notation. Data submission cannot be completed until all fatal edits have been cleared.

Data Entry

There are three data entry tabs that are utilized for district-wide entry, school based entry and regional day school entry. The school based and regional day school entry tabs lead to drop down menus for the selection of individual schools. The revenue and expenditure data should be entered for all regional day schools as well as the questionnaire and the certify screens. The expenditure data should be entered for each school listed in the school based entry tab.

At the bottom of each data entry screen (figure 6) are four buttons:

1. Export Excel
2. Export PDF
3. Refresh This Page
4. Save Data

Be sure to press the "Save Data" button before you move to another screen, or data entry will be lost. (Note: Districts will not have a "Save Data" option since they cannot edit the data.) Refresh

Data loads the last saved version of the data that you are working on. Refresh Data also may be used to import into your session any changes that the department makes to line items

Data Upload

There are three data entry screens that can be completed through a data file upload process. Once the first data entry tab is selected, the links to upload the revenue and expenditure data are presented (see figure 6). Revenue and Expenditure data can be uploaded if properly formatted as two column Comma Delimited (.csv) files. An excel file can easily be converted to a csv file through the 'SAVE AS' file function. The first column of the revenue and expenditure files must contain the line item. The second column of the revenue and expenditures files must contain the amount rounded to the nearest dollar. The file can not contain any headers, subtotal or total lines.

(Figure 6) Upload Links for the Revenue and Expenditure files: The image shows the links to upload revenue and expenditures.

The third file that can be uploaded to the AudSum pertains only to former Abbott districts that are required to enter the school appropriations data. By selecting the School Based tab, a link for uploading the school based expenditure file is available (figure 6a). This upload file must also be a Comma Delimited file, but must have three columns. The first column is the numeric Codist sequence of nine digits representing the county, district and school code. The second column must contain the line item and the third must contain the amount rounded to the nearest dollar. This file must also contain no headers, subtotal or total lines.

(Figure 6a) Upload Link for School Appropriations File - The image shows the links to upload School Appropriation file.

Once you have selected the upload function of any of the three files, you will be prompted to select the file for upload. Use the browse function (figure 7) to locate the .csv file you intend to upload from your computer.

(Figure 7) File Browsing – The image shows an option to locate a file to upload

If any lines are invalid, the upload file will need to be revised before the user may reattempt to successfully upload the file. Invalid lines include subtotals, incorrect line item references, subtotal lines and grand total lines. These lines will be identified during the validation process. (as in figure 8 below)

(Figure 8) File Validation Errors – The image shows how the errors, if any, will look during the upload process

334630050					75520	0
334630090					75520	0
334630070					75600	0
334630090					75600	0
334630050					75600	0
334630070					75640	0
334630090					75640	0
334630050					75640	0
334630050	75760	9201	✔		75760	0
334630090					75760	0
334630070					75760	0
334630090	43620	99331	❗	Invalid cds_id or line#/data for the data uploading!		
334630070	43620	156118	❗	Invalid cds_id or line#/data for the data uploading!		
334630070	19620	7326	❗	Invalid cds_id or line#/data for the data uploading!		
334630050	43620	133133	❗	Invalid cds_id or line#/data for the data uploading!		

You must correct data errors in your uploading csv file.

Preloaded data in the AudSum consists of beginning balances and state aid amounts in the revenue section, as well as TPAF on behalf lines in the expenditure section. The preloaded beginning balances in the revenue section are invalid lines for upload. Those lines are locked and considered invalid for upload. The amounts come directly from the ending balances on the prior year AudSum. The other preloaded amounts will appear in the right column of the validation screen (see Figure 9 below). Make sure you compare any preloaded amounts to the amounts on your data file to determine if the amount on the upload file is accurate. Any amounts on the upload file will overwrite any preloaded amounts. You can change the amount on the upload file to reflect the preloaded amount (if accurate), or you may upload the file and correct the amounts later on the appropriate section of the AudSum through data entry.

(Figure 9) Validation Screen Comparison – The image shows the comparison that can be made to ensure accurate data uploading

Once the file validation is successful, you will be prompted to save the data to the AudSum data base (figure 10). A user is now able to view the uploaded input on the data entry screen. Modifications may still be made to the data entry screen after upload is complete.

(Figure 10) Validation Successful – The image shows successfule upload message, which will allow the date to be saved.

The validation is successful. Please save validated data: [Save Data]
Note: Save will over write the exist data in AudSum database.

Note on Export Excel and Export PDF Files:

If you wish to print or save a copy of AudSum data using either the "Export Excel" or Export pdf" buttons, you will be prompted to open or save the file. Choose save and rename the file. If you do not rename the exported file, it will be saved with the default names of either grid.xls for Excel files or 2016~2017_.pdf for PDF files. Renaming files prior to saving will help you avoid overwriting saved files.

(Figure 11) Export - Refresh – Save – The image shows the options for exporting a file

Data Entry (District, School Based and Regional Day Schools).

These links each provide access to screens for entering audited data from different sections of the school district or charter school audit report:

- Revenues [School districts, charter schools, regional day schools]
- Expenditures [School districts, charter schools, school based, and regional day schools]
- Enterprise Funds [School districts, charter schools]
- Debt Service [School districts]
- Financial Assistance [School districts]
- Supplemental Choices Tuition [School districts that receive tuition paid students, including Vocational and former Abbott districts]
- School Facilities [School districts]

(Figure 12) Data Entry Tabs – The image shows various data entry tabs inside AudSum
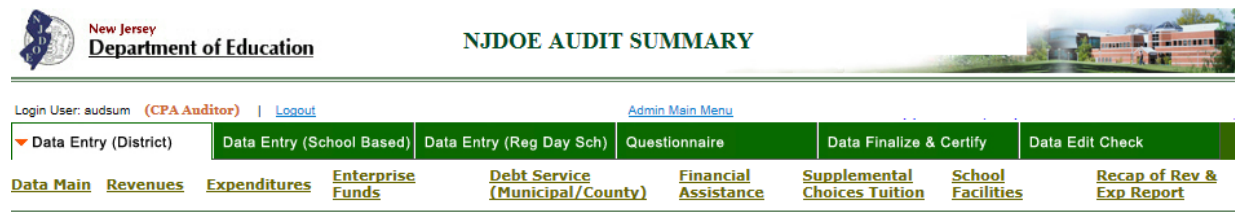
Revenues, Expenditures, Enterprise Funds and Debt Service

The data entry screens for Revenues, Expenditures, Enterprise Funds and Debt Service operate in a similar manner and are each described below.

Preloaded Information – Most of the state aid revenue data will be preloaded based on the state aid files at the DOE. You will not be able to edit most of the state aid figures. These items are fixed to match the final State Aid Notice. The exceptions are Other State Aids (line 500), where the auditor will record aid figures received outside of the main State Aid Notice (such as Non-public Transportation Aid) and TPAF Social Security.

(Figure 13) Entry Screen for Revenues – The image shows entery screen for revenues inside AudSum

Please enter whole dollar amounts in the Amount column. YOU MUST CLICK THE 'SAVE DATA' BUTTON at the bottom of the screen to save your work. Your session will time out if idle for more than 1 hour so it is critical that you save your work after each session of entry.

LINE#	TITLE	SUB TITLE	ACCOUNT#	SUM TO LINE	AMOUNT($)
					A
410	School Choice Aid	Revenues from State Sources	10-3116	520	$0
420	Categorical Transportation Aid	Revenues from State Sources	10-3121	520	$196,255
430	Extraordinary Aid	Revenues from State Sources	10-3131	520	$14,676
440	Categorical Special Education Aid	Revenues from State Sources	10-3132	520	$167,839
441	Family Crisis Transportation Aid	Revenues from State Sources	10-3133	520	$0
450	Educational Adequacy Aid	Revenues from State Sources	10-3175	520	$0
460	Equalization Aid	Revenues from State Sources	10-3176	520	$2,397,552
470	Categorical Security Aid	Revenues from State Sources	10-3177	520	$86,245
480	Adjustment Aid	Revenues from State Sources	10-3178	520	$863,310
481	Supplemental Enrollment Growth Aid	Revenues from State Sources	10-3179	520	$0
490	Aid for Adult and Post-Graduate Programs	Revenues from State Sources	10-3191	520	$0
495	DOE Loan Against State Aid	Revenues from State Sources	10-3199	520	$0
500	Other State Aids	Revenues from State Sources	10-3XXX	520	$19,633
510	TPAF Pension (on-behalf)	Revenues from State Sources	Non-Budgeted	520	$107,053
511	TPAF Social Security (Reimbursed)	Revenues from State Sources	Non-Budgeted	520	$156,523
512	TPAF Post Retirement Benefits	Revenues from State Sources	Non-budgeted	520	$169,947
520	.........SUBTOTAL - Revenues from State Sources	Revenues from State Sources		720 +	$4,179,033
530	IMPACT Aid	Revenues from Federal Sources	10-4100	570	$14,685

Figure 13 shows part of the revenues data entry screen. The fields in the entry form are as follows:

- Line# - As compared with past versions of AudSum, new line numbers have been assigned to many of the lines. The intent of adopting new line numbers with greater distance between each value is to allow for the creation of new line items in a meaningful sequence if the need should arise. The new line numbers are in this column.

- Title – The narrative description of the line item.

- Sub Title - The narrative description of the chart of accounts section in which the line item is contained.

- Account# - Account number

- Sum To Line – the calculated summary line or lines that directly include this "Amount" in its calculation.

- Amount – The amount data entry field.

Financial Assistance

All school districts are required to prepare applicable Schedules of Financial Assistance (federal, state, and local) which include all active (i.e. - not closed) financial assistance programs in which a school district is participating, regardless of the fund in which the program is classified for accounting purposes. This requirement does not apply to charter schools. (Figures 14-17 show the fields for the Financial Assistance data screens. Refer to *Single Audit* in section II of the *2016-17 Audit Program* for additional guidance concerning the content of these schedules. Here is a Single Audit section of the 2016-17 audit program.

Nonpublic financial assistance award amounts and cash remitted/received are preloaded in AudSum. Audit firms must data enter the amount of budgetary expenditures for each award. The department will use the amount entered by the auditor and verified by the board secretary/school business administrator as "Due to Grantor" to establish the amount that will be refunded to the department in the form of a deduction from the subsequent year's state aid. Please contact nonpublicaid@doe.state.nj.us for questions regarding nonpublic programs and awards.

(Figure14) State Nonpublic Financial Assistance - Prior Years – The image below shows where the amount needs to be entered for each program

State Nonpublic Financial Assistance - Prior Years   --- Change Financial Assistance Category---

1. Please enter data below. End Year Due To Grantor = Beginning Year Due To Grantor - Repayment.
2. In default there is 1 row for the entry. If you need more rows, please click on "Add a Row".

#	PROGRAM TITLE	GRANT PERIOD- FROM DATE	GRANT PERIOD - TO DATE	AWARD AMOUNT	AUDIT YEAR BEGINNING - DUE TO GRANTOR	REPAYMENT OF PRIOR YEARS' BALANCES	AUDIT YEAR ENDING - DUE TO GRANTOR
1				$0	$0	$0	$0

(Figure 14a) State Nonpublic Financial Assistance – The image below shows where the amount needs to be entered for each program

(Figure 15) Schedule of Expenditures of State Financial Assistance – The image below shows where the amount needs to be entered for each program

(Figure 16) Schedule of Expenditures of Federal Awards – The image shows where the amount needs to be entered for each program

Supplemental Choices Tuition – Optional Screen

The Supplemental Data for Tuition Cost per Pupil **Must** be completed by regular school districts which receive tuition revenue. Completion of the Supplemental Data by regular districts who do not receive tuition revenue is optional. A Supplemental Data for Tuition screen is also available to vocational school districts. The vocational school districts are encouraged to complete this screen for an accurate distribution of costs for tuition purposes. Special Services, ESC's, and Regional Day Schools do not fill out this form. **It will be the auditors' responsibility to obtain allocation information from the school board secretary/business administrator.**

Regular Districts:

In accordance with *N.J.A.C.* 6A:23A-17.1(e)2, the district can elect to determine on either an actual basis or an equitable basis of allocation the distribution of expenditures for (i.) Vocational Programs - Local Instruction (Lines 13160, 55240, 75040) (Accounts 11-3XX-100-XXX, 12-3XX-100-730); (ii.) Rental of

land and buildings (Line 49080) (Account 11-000-262-441); (iii.) Interest on lease purchase agreements with terms less than five years (Line 47140) (Account 11-000-290-832);
(iv.) Student body activity expenditures of the general fund (Lines 17100, 17600, 25100, 56240, 75080) (Accounts 11-4XX-100-XXX, 12-4XX-100-730); (v.) Facilities Acquisition and Construction (Line 76260 plus 70240 less 76140) (Account 12-000-400-XXX); (vi.) Building use charges, if applicable (see Figure 17 for calculation instructions); (vii) Other Support Services, Student Special (Lines 42200 + 61740 + 75580 less 42120) (Accounts 11-000-219-XXX, 12-000-219-730 less line 42120 Residential Costs); (viii.) Related Services (Lines 40580, 60240, 75560) (Accounts 11-000-216-XXX & 12-000-21X-730); and (ix.) Benefits for Special Programs (Line 54240) (Account 11-2XX-100-XXX).

Edit Check
The data entered in the district wide and school based budget (if applicable) screens will total and carry into the Supplemental Tuition Choices screen in the column titled, "Total Expenditures". Auditors may not enter allocations which, when combined, exceed the total expenditures for each line. An edit check will ensure that the "Calculated Total" for each line is less than the amount of district wide plus school based expenditures in the "Total Expenditures" column.

(Figure 17) Building Use Charge Calculation

Building Use charge represents the amount of interest not covered by state aid. In order to calculate building use charges, perform the following steps

STEP

1   Calculate total debt service paid during the fiscal year (combine interest and principal).

      Interest   Line 89600
+ Principal   Line 89620
= Total Debt Service   (A)

2   Calculate the percentage of debt service that is covered by state aid.

$$\frac{\text{Debt Service Aid}}{\text{Total Debt Service}} \quad \frac{\text{Line 0890}}{\text{(A)}} = \underline{\text{(B)}} \quad \% \text{ State Aid}$$

3   Apply the percentage to interest to calculate how much interest is covered by state aid.

      Interest   Line 89600
x % State Aid   (B)
= Interest covered by
      State Aid   (C)

4   Subtract the interest covered by state aid from the total interest amount to arrive at Building Use Charge.

      Interest   Line 89600
- Interest covered by
      State Aid   (C)
= Building Use Charge   TOTAL

The Building Use Charge should be included on an actual or equitable basis of allocation of your choice to the affected categories. Eligible interest on multiple bond issues may be calculated and allocated individually to affected categories by bond issue purpose.

Whichever method is utilized, the auditor should review the work papers for reasonableness, and supplemental data worksheet line 21 totals must agree with the appropriate line items in the audit summary worksheet.

Vocational Districts:

Beginning with the 2009 – 10 AudSum, a screen was added for vocational school districts to complete the supplemental data for tuition purposes. Vocational school districts may distribute certain operating costs between regular and special vocational programs using an allocation method that more accurately reflects the distribution of these costs than the proration by enrollments or by direct costs for all special programs.

(Figure 18) Supplemental Choice for Regular Districts – The image shows the screen shot for vocation school districts to add date for tuition pruposes.

(Figure 19) Supplemental Choice for Regular Districts (Cont.) – The image below shows the screen shot for vocation school districts to add date for tuition pruposes.

Line No	Description	...te	LLD 07	Visual Impairments 08	Auditory Impairments 09	Behavioral Disabilities 10	M. D. 11	Autism 12	Preschool Disabilities - Part Time 13	Preschool Disabilities - Full Time 14	Cognitive-Severe 15	Calculated Total
13160	TOTAL VOCATIONAL PROGRAMS - LOCAL - INSTRUCTION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
17100	TOTAL SCHOOL-SPON. CO/EXTRA CURR. ACTVTS. - INST	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
17600	TOTAL SCHOOL-SPONSORED ATHLETICS - INSTRUCTION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25100	TOTAL OTHER INSTRUCTIONAL PROGRAMS - INSTRUCTION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
40580	TOTAL UNDIST. EXP.-SPEECH, OT, PT & RELATED SVCS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42000	Salaries of Other Professional Staff	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42020	Salaries of Secretarial and Clerical Assistants	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42040	Other Salaries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42060	Purchased Professional - Educational Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42080	Other Purchased Prof. and Tech. Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42100	Other Purchased Services (400-500 series)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
42140	Misc Pur Serv (400-500 series O/than Resid Costs)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Export Excel   Save Data

(Figure 20) Supplemental Choice for Vocational Districts – The image below shows the screen shot for vocation school districts to add date for tuition pruposes.

Line No	Description	Account	Total Expenditures	Regular	Special	Calculated Total
45300	TOTAL UNDIST. EXPEND.-SUPPORT SERV.-GEN. ADMIN.	11-000-230-XXX	$0	$0	$0	$0
47200	TOTAL UNDIST. EXPEND. - CENTRAL SERVICES	11-000-251-XXX	$0	$0	$0	$0
47620	TOTAL UNDIST. EXPEND. - ADMIN. INFO TECHNOLOGY	11-000-252-XXX	$0	$0	$0	$0
48580	TOTAL UNDIST. EXPEND.-REQUIRED MAINT FOR SCH FAC.	11-000-261-XXX	$0	$0	$0	$0
49340	TOTAL UNDIST. EXPEND. - CUSTODIAL SERVICES	11-000-262-XXX	$0	$0	$0	$0
50100	TOTAL UNDIST EXPEND.-CARE AND UPKEEP OF GROUNDS	11-000-263-XXX	$0	$0	$0	$0
51100	TOTAL SECURITY	11-000-266-XXX	$0	$0	$0	$0
64740	TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION	11-000-230-2XX	$0	$0	$0	$0
66740	TOTAL SUPPORT SERVICES - CENTRAL SERVICES	11-000-251-2XX	$0	$0	$0	$0
67240	TOTAL SUPP. SVCS - ADMIN. INFORMATION TECHNOLOGY	11-000-252-2XX	$0	$0	$0	$0
68240	TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICE	11-000-260-2XX	$0	$0	$0	$0
70240	TOTAL FACILITIES ACQUISITION & CONSTR. SERVICES	11-000-400-2XX	$0	$0	$0	$0
75620	Undistributed Expenditures - General Admin.	12-000-230-730	$0	$0	$0	$0
75660	Undistributed Expenditures - Central Services	12-000-251-730	$0	$0	$0	$0
75680	Undistributed Expenditures - Admin Info Tech.	12-000-252-730	$0	$0	$0	$0
75700	Undist. Expend. - Required Maint for School Fac.	12-000-261-730	$0	$0	$0	$0
75720	Undist. Expend. - Custodial Services	12-000-262-730	$0	$0	$0	$0

School Facilities

A list of school facilities was preloaded based on the district's long range facilities plan. Auditors may add, change, or delete school facilities as needed. Maintenance expenditures for other (non-school) facilities do not need to be reported separately. If reported, they should be reported under "Other Facilities." Do not add in separately identified other facilities.

The data for entry is drawn from the Statistical Section Exhibits J-18 and J-19 of the District's 2016-2017 Comprehensive Annual Financial Report (CAFR)

(Figure 21) School Facilities Required Maintenance – The image shows the screen where School Facilities required maintenance data can be entered.

Facilities	Building Code	Square Feet	Expenditures
Adult Education Hackensack		10,000	$0
Bergen County Acadamies - Hac	020	187,360	$0
Vocational -Paramus-SP Need	030	33,800	$0
Bergen County Technical H.S.-T	070	58,900	$0
Tech Ed Center Paramus	075	50,100	$0

Questionnaire – The image shows the list of questions
(Figure 22) Questionnaire

The questionnaire (Figure 22) provides a summary of the existence of any qualifications or issues found in the audit process. Click in the "Available entries in entry field" column next to the question for a drop down menu with allowable answers.

Recapitulation of (Excess) Deficiency of Revenues (Over) Under Expenditures Report

A link is available for the generation of the Recapitulation of (Excess) Deficiency of Revenues (Over) Under Expenditures Report. The Recap is generated based upon the numbers keyed in the data entry screens. The purpose of this report is to show the calculation of the actual (excess) deficiency of revenues (over) under expenditures that will be **downloaded** to the 2018-2019 budget statement program for the 2016-2017 actual column. No entry will be shown in the 2016-2017 column of the revenues section for budgeted fund balance. Under GAAP reporting, the (excess) deficiency is the actual change in fund balance as a result of actual revenues and expenditures for the year. Either a net surplus or net deficit is generated for the year. As a reminder, the intent of the Tuition Reserve lines is to break out the two years of tuition rate adjustments that are adjusted in the second school year, so that adjustments can be reserved in advance:

- o The revenue 'current year' (line 50) beginning balance represents the 2015-2016 tuition year. This tuition adjustment would be budgeted for payment in the 2017-2018 school year (second school year).
- o The revenue 'prior year' (line 51) beginning balance represents the 2014-15 tuition year. This tuition adjustment would be budgeted for payment in the 2016-2017 school year (second school year).
- o The expense 'current year' (line 90050) represents the 2016-2017 tuition year. This tuition adjustment would be budgeted for payment in the 2018-2019 school year (second school year). The amount on this line will be the beginning balance on revenue line 50 in the subsequent 2017-2018 AudSum.
- o The 'prior year' (line 90051) represented the 2015-2016 tuition year. This tuition adjustment would be budgeted for payment in the 2017-2018 school year (second school year). The amount on this line will be the beginning balance on revenue line 51 in the subsequent 2017-2018 AudSum.

Indirect Cost Rate Data Entry

School districts, charter schools and renaissance school projects must enter information regarding total square footage and administrative square footage used by the LEA. The first section of the "Data Finalize & Certify" tab asks for the total square footage of all buildings. Please enter the total amount of square footage for all buildings in the district. The second line asks for the square footage of space used exclusively by district administrative staff. Please enter the total amount of office or meeting space used exclusively by district administrative staff. For the Indirect Cost Rate calculations performed by the department, the resultant administrative use ratio will be used when fixed costs are allocated between direct and indirect costs.

Once the data certified by the LEA's independent auditor is reviewed for completeness and accuracy, the school district certification, inclusive of the square footage data, may then be completed. The certification is available under the "Data Finalize & Certify" tab.

Because the square footage entry may be subject to verification by the USDOE, the chief school administrator and the school business administrator must thoroughly review the statement of assurance prior to submission.

Detailed instructions and additional information about the calculation and use of Indirect Cost Rate(s) can be found at: <u>DOE website for Indirect Cost Rate</u>.

Data Finalize & Certify
The Data Certification is an e-signature process to identify the Audit Summary data status as "Certified" or "Not Certified".

- **Certified** - The data is finalized and locked in non-editable mode.

- **Not Certified** - The data is unfinalized and unlocked for entry and edit by the CPA user.

There are two kinds of User Certifications in the Audit Summary Online System:

CPA/Auditor Certification
In the CPA Certification screen (Figure 23) the data are finalized and certified by the CPA/ auditor user.

Once the CPA/auditor user completes the data entry on the audited district, the CPA/auditor user must certify the data as finalized via the certification e-signature. Once certified, the entered data are locked to read-only (non-editable) status.

If the CPA/auditor user needs to modify the data certified and locked, the CPA/auditor user must change the status back to "Not Certified". As soon as the CPA changes the status to "Not Certified", the status of the District Certification is also set to "Not Certified".

Only the CPA/auditor certification controls the data status (locked or unlocked).

(Figure 23) CPA Certification – The image shows the screen shot where auditor can centify the AudSum data.

District Certification

Once the CPA/auditor has certified the audit summary, the school district or charter school board secretary/business administrator must also certify through the district certification screen (Figure 24). The data is reviewed by the school district user. The district verifies and certifies the audit to NJDOE. The district certification does not control the data status (locked or unlocked).

(Figure 24) District Certification – The image below shows the screen shot where district can centify the AudSum data.

Additional Information for Calculating an Indirect Cost Rate:

This information will be used to allocate administrative space costs.

Total square footage of all buildings: [   ]

Total square footage of space used exclusively by LEA administrative staff: [   ]

School District Certification:

Once you review the audsum for completeness and accuracy, please certify your data.

If errors are found in the audsum data, please inform the CPA auditor. The CPA will need to change the status of your audsum to Not Certified before making corrections.

Statement of Assurance: By submitting the Audsum data and building square footage information, we acknowledge having reviewed that information which will be utilized by the New Jersey Department of Education (DOE) to calculate the district's 2018-19 Indirect Cost Rate(s), and we hereby certify the following: (1) The information contained herein has been prepared in accordance with the instructions issued by NJ DOE and conforms to the criteria in Title 2 of CFR part 200- Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards and is correct to the best of our knowledge and belief. (2) No costs other than those incurred by this agency have been included in the indirect cost rate application. (3) The same costs that have been treated as indirect costs have not been and will not be claimed as direct costs. Similar types of costs have been accorded consistent treatment. (4) All expenditures detailed on the application form have been made, and records supporting them have been maintained and are available for audit.

○ **Not Certified**   ⊙ **Certified**

Chief School Administrator:

*Name: [super   ]

Title: [   ]

*Phone Number: [6099999090   ]

*Email Address: [distri@k123.us   ]

District: 9006 - RDS:HAMILTON TOWNSHIP REGIONAL DAY SCHOOL

Name of School Business Administrator/Board Secretary:

*Name: [ba ba   ]

Title: [   ]

*Phone Number: [609-555-5555   ]

*Email Address: [ba@k123.us   ]

District: 9006 - RDS:HAMILTON TOWNSHIP REGIONAL DAY SCHOOL

* ☑
You must check this box to complete the certification
I certify that the submitted Audsum data (Questionnaire, Revenues, Expenditures, Fund Balance, Enterprise fund, Statements of Financial Assistance, Supplemental Data for Tuition Purposes, Debt service, and School Facilities) compiled as of June 30, 2017 has been edited for completeness and accuracy and understand that this data will be used in the preparation of the next Budget Program.

[District Certification Submit]   [Reset]

Note: if any fatal errors are detected in the data, the certification screen will not appear. Instead, the auditor will receive the following notice of data verification error(s):

THERE ARE DATA VERIFICATION ERROR(S), YOU WILL NOT BE ALLOWED TO CERTIFY THE AUDIT.
Please see details.

By clicking on the "Please see details" link, the auditor will be taken to the "Data Edit Check" screen.

If there are no errors, but there are warnings, a notice of existing warnings will appear in the certification screen. You should check the warnings. If they do not require any modifications, you may continue to certify the data.

Data Edit Check

This screen (Figure 25) lists any logical data errors requiring correction.

(Figure 25) Data Edit Check – The image shows the screen of edit check and data verification report

New Jersey
Department of Education   NJDOE AUDIT SUMMARY

Login User: audsum (CPA Auditor) | Logout

| Data Entry (District) | Data Entry (School Based) | Data Entry (Reg Day Sch) | Questionnaire | Data Finalize & Certify | ▼ Data Edit Check |

AudSum Edit Check & Data Verification Report

School District: 0010

Note: If you have any fatal error messages below from the data verification report, you will not be able to certify the audit.

RRROR_ID	■	MESSAGE	CHECK / VERIFICATION
1	error	Gen'l Fund Beg Bal + revs - exps = Gen'l Fund End Bal	line#: 10 + 25 + 27 + 30 + 31+ 35 + 40 + 45 + 50 + 51 + 55 + 75 + 80 + 720 - 84060 ($11644) != line#: 90010 + 90025 + 90027 + 90030 + 90031 + 90035 + 90040 + 90045 + 90050 + 90051 +90055 + 90075 + 90080 ($3684)
2	error	Cap Proj Fund Beg Bal + revs - exp = Cap Proj Fund End Bal	line#: 20 + 70 + 990 - 89200 ($44487) != line#: 90020 + 90070 ($0)
3	error	Debt Svc Fund Beg Bal + revs - exp = Debt Svc Fund End Bal	line#: 85 + 935 - 89980 ($-6331) != line#: 90085 ($-88)
4	error	Local Special Revenue Funds = Local Special Revenue Fund Expenditures	line#: 745 ($0) != line#: 84080 + 84100 ($1451)
5	error	Preschool Education Aid Prior Year Carryover + Preschool Education Aid Revenue = Total Preschool Education Aid Expenditures	line#: 755 + 760 ($0) != line#: 87100 ($22245)

Fatal Errors and Warnings

There are two variations that may occur during the certification process involving Fatal Errors and Warnings.

Fatal Errors are errors, such as the revenues and expenditures being out of balance, which must be corrected before the audit can be certified and submitted.

Warnings occur when an issue which may or may not need to be corrected is detected. There may be no need for any change, but the issue might have been overlooked. For example: No financial data in the Enterprise Fund* (neither revenue nor expend. data was supplied in the Enterprise Fund).

Once you have made corrections and saved the data, you will need to return to the certification process.

Note: there may be a brief (less than one minute) time lag following when you save your data and when the errors and warnings are cleared. If errors you have corrected reappear when you attempt the certification process, wait a minute and retry.

Once the AudSum has been certified, the Data Status is indicated as Certified on the main menu. The CPA user is able to check the Data Status of all linked AudSums by opening the Link District page (See figure 26).

(Figure 26) Data Edit status of all linked districts – The image shows the screen that CPA can use to check the status for his/her school district.

CPA Links to School District

CPA User ID: patscott

A CPA can link multiple districts for audit.
Please select district(s) and enter a PIN# ⓘ assigned by the DOE, then click "Link" to verify and assign you for the audit for on district(s):

County:	Link to District:		Enter the District PIN#:
-----Select County ----- ▼	---------- ▼		[ ] [Link]

🛇 The System will verify the PIN# you entered. If the PIN# verification is failure, you will not be able to link the district for the audit.

THE CURRENT DISTRICT LINK(S) FOR YOU

	County:	District:	Linked?	CPA Certified?	District Certified?
1	-	0010 - ABSECON CITY	✔		
2	-	0110 - ATLANTIC CITY	✔		
3	-	0380 - BEVERLY CITY	✔		
4	-	1030 - DELANCO TWP	✔		