



STATE OF NEW JERSEY  
**DEPARTMENT OF EDUCATION**

A Memo from the New Jersey Department of Education

Date: September 24, 2020  
To: Chief School Administrators, Charter School and Renaissance School Project Leads  
Route To: School Business Administrators/Board Secretaries, Independent Public School Auditors  
From: Glenn Forney, Acting Assistant Commissioner  
Division of Finance  
Deadline: January 8, 2021

### **Submission of 2019-20 Independent Auditor's Report**

On March 16, 2020, Governor Murphy issued Executive Order No. 103, closing all public, private and parochial preschool programs, and elementary and secondary schools, including charter and renaissance schools, beginning on Wednesday, March 18, 2020. Schools remained closed through the end of the school year. School districts, charter schools and renaissance schools faced many issues in continuing fiscal operations and independent auditors encountered incomplete financial records and limited access to business offices. The New Jersey Department of Education (NJDOE) is aware of the challenges presented to schools by the Executive Order.

*N.J.S.A. 18A:23-1 et seq.* requires the fiscal year ending June 30, 2020, Comprehensive Annual Financial Report (CAFR) to be filed with the NJDOE no later than December 5, 2020. Because the due date is statutory, the Commissioner of Education may not extend the deadline. To facilitate school district, charter school and renaissance school project auditors in completion of all relevant work, be advised that submission of a school audit report (CAFR) after the statutory deadline, but on or before **Friday, January 8, 2021**, will not result in any adverse findings by the NJDOE.

Specifically, applicable to school districts, the NJDOE will not:

1. Penalize any school district score for purposes of the New Jersey Quality Single Accountability Continuum (NJQSAC).
2. Consider a school district to have violated *N.J.S.A. 18A:7A-55 a. (8)* late audit submission as a factor in the appointment of a State monitor.

This additional flexibility should allow for all schools and independent auditors to successfully complete their work. The NJDOE encourages schools and auditors to work collaboratively toward this goal to ensure a timely and complete audit submission.

Further, in recognition of the tight timeframe for certification of the [Audit Summary](#) by the independent auditor and the school district, charter school or renaissance school project, the NJDOE is herein reminding those Local Education Agencies (LEAs) that Audit Summary will be open for data entry and may be substantially completed in advance of issuance of the Independent Auditor's report. Please be aware that Audit Summary data is preloaded into the 2021-2022 school district budget software, is used in establishing certified tuition rates for January release, and in the Taxpayer's Guide to Education Spending and other federal reporting. Accordingly, school districts, charter schools, renaissance schools and independent auditors should complete entry into Audit Summary in advance of the issuance of the Independent Auditor's report facilitating a quick turnaround of CPA and LEA certification of the data but no later than **Friday, December 11, 2020**.

The NJDOE will block the Audit Summary Questionnaire screen from data entry until the CAFR submission date, but not later than January 8, 2021. This screen collects information related to a completed audit, including whether the auditor's report includes any modifications.

**Contact Information**

Please submit questions regarding this memo to [doe.cafr@doe.nj.gov](mailto:doe.cafr@doe.nj.gov).

- c: Members, State Board of Education
- Kevin Dehmer, Interim Commissioner of Education
- NJDOE Staff
- Statewide Parent Advocacy Network
- Garden State Coalition of Schools
- NJ LEE Group