



STATE OF NEW JERSEY

DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: September 27, 2023
To: Local Educational Agency Leads
Route To: School Business Administrators/Board Secretaries, Public School Accountants/Public School Auditors
From: Allen Dupree, Director
Division of Finance and Business Services
Deadline: December 5, 2023

Release of 2022-2023 Fiscal Year Audit Summary Application (AudSum)

State statute (N.J.S.A. 18A:23-8) requires that an audit of the accounts of a school district, charter school, or renaissance school project, be made only by a registered municipal accountant or a certified public accountant of New Jersey who holds an uncancelled registration license as a public-school accountant for New Jersey. The Audit Summary Application (AudSum) is the New Jersey Department of Education's (NJDOE) web application through which every school district, charter school, and renaissance school project must submit certified fiscal data. The web application for the year ended June 30, 2023 is expected to be available for use on or before September 27, 2023. The deadline for school districts, charter schools, and renaissance school projects to certify audited fiscal year 2023 AudSum data is **December 5, 2023**.

Key Steps/Actions

Authorized public school staff and Independent public-school auditors access AudSum through the NJDOE's [Homeroom website](#). Independent public-school audit firms are advised that completion of the system registration process is required before entry into the application will be permitted. Repeat registration is not required.

Once registered, all independent public-school auditors must annually obtain a unique PIN for access to each individual AudSum associated with your public-school audit client list. Accordingly, please submit your public school audit client PIN request, including a list of your firm's June 30, 2023 school district, charter school, and renaissance school project audit clients, as soon as possible to the NJDOE at audsum@doe.nj.gov. Auditors will be notified of assigned PINs within five days of the request.

Background

AudSum data is utilized by the NJDOE for many critical purposes, including, but not limited to, the Taxpayer's Guide to Education Spending, indirect cost rate calculations, Certified Tuition Rates and reporting to the National Center for Education Statistics.

School-level reporting

Again, for the fiscal year ended June 30, 2023, New Jersey school LEAs must comply with the federal Every Student Succeeds Act (ESSA) requirement to annually include per-pupil expenditures of federal, state, and local funds for each school in the LEA within the school district's electronic "Report Card." Beginning with the year that ended June 30, 2018, the collection of annual unaudited school level spending was collected through the AudSum "School Level Expenditures" screen.

The NJDOE will utilize the district-reported data to generate “School Level Spending” reports meeting the minimum requirements of ESSA. Because this data is unaudited, only school district users are authorized to certify the accuracy and completeness of data entered to the “School Level Expenditures” screen. The school district will have the option to upload expenditure data by county, district, school (CDS) code into AudSum, or to manually enter each school’s expenditures into AudSum. Please refer to pages 23 through 28 of the [AudSum Manual](#) for detailed instructions for completion of the “School Level Expenditures” screen.

In addition, pursuant to new federal reporting requirements, NJDOE must annually report school-level expenditures to the United States Education Department. This mandatory reporting includes cost centers that were previously excluded from the per-pupil expenditures report referenced above. To comply with this requirement, school districts must track all expenditures at the school-level except for expenditures for debt repayment or capital outlay. For Fiscal Year (FY) 2023, the Audsum “School Level Expenditures” screen includes additional cost centers that were not included in previous years. If an expenditure was not tracked at the school level for FY 2023, then choose the most accurate allocation method for that expenditure (e.g., enrollment, staff, square footage, etc.). In addition, expenditures can no longer be reported as “unallocated.” Additional guidance is available on the Audsum “School Level Expenditures” screen.

For documentation purposes, the NJDOE has published an “Audit Summary Worksheet” listing each available line item for 2022-2023. The worksheet is available by selecting the “Audit Summary Worksheet” link on the NJDOE’s [Audit Summary Application](#) webpage.

AudSum data will be preloaded into the 2024-2025 school district budget software. The school business administrator/board secretary in each school district, charter school or renaissance school project is ultimately responsible for the timely submission of the school certified and independent public-school auditor certified AudSum data to the NJDOE.

Contact Information

Please email questions regarding the AudSum to audsum@doe.nj.gov.

c: Members, State Board of Education
NJDOE Senior Staff
Statewide Parent Advocacy Network Garden
State Coalition of Schools
NJ LEE Group