



STATE OF NEW JERSEY

# DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: December 17, 2025

To: Local Educational Agency Leads

Route To: School Business Administrators/Board Secretaries, Public School Accountants/Public School Auditors

From: Thomas McMahon, Director  
Office of Fiscal Policy and Planning  
Division of Finance and Business Services

## **Updates on Fiscal Year 2024-2025 Audit Reports Due Date for LEAs Requiring the 2025 Compliance Supplement**

The Department is providing local educational agencies (LEAs), public school accountants, and public school auditors important updates regarding submission of Fiscal Year 2024-2025 audit reports.

### **UPDATED: Key Deadlines and Flexibilities**

To account for federal delays in the publication of the 2025 edition of Office of Management and Budget 2 CFR Part 200 Appendix XI Compliance Supplement, the Department has established the following flexibility:

- LEAs that require the 2025 Compliance Supplement to complete the audit reports must submit a complete audit report by January 15, 2026. The extended deadline established by the Commissioner will not result in any penalties otherwise associated with late audit submissions, including in the New Jersey Quality Single Accountability Continuum (NJQSAC).

### **Contact Information**

Please email questions regarding the AudSum to [audsum@doe.nj.gov](mailto: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