



STATE OF NEW JERSEY

DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: July 23, 2025
To: Local Educational Agency Leads
Route to: School Business Administrators, Board Secretaries, Public School Accountants
From: Thomas McMahon, Director
Office of Fiscal Policy and Planning
Division of Finance and Business Services

Release of Independent Auditor Information for Fiscal Year Ending June 30, 2025

The New Jersey Department of Education (NJDOE) has posted the following year-end audit documents to the [Finance section](#) of its website:

- School District, Charter School, and Renaissance School Project Audit Program for FY 2025 (Audit Program);
- The School District, Charter School, and Renaissance School Project State Aid/Grant Compliance Supplement for FY 2025 (Compliance Supplement); and
- The School District, Charter School, and Renaissance School Project Administrative Questionnaire (Questionnaire).

Key steps/actions

The *2024-25 Audit Program and Compliance Supplement* have been updated and revised to reflect changes to laws, regulations, programs, and financial reporting standards effective for FY 2025. For ease of use, new guidance added to the *Audit Program* has been summarized in the Introductory Section (Significant Changes and Other Changes and Updates).

The *Compliance Supplement* establishes the audit procedures to test compliance with the requirements for selected State of New Jersey funded programs and is arranged by sections and chapters. Similar to the *Audit Program*, the *Compliance Supplement* presentation for 2025 is applicable to public school districts, charter schools, and renaissance school projects. The 2025 presentation includes subtitles for each type of aid that clearly indicate whether the compliance requirements and suggested audit procedures for that aid category are applicable to independent audits of school districts, charter schools, or renaissance school projects.

The *Questionnaire* must be completed by every school district, charter school and renaissance school project. The school undergoing audit must present the completed *Questionnaire* to the auditor no later than commencement of audit fieldwork. The *Questionnaire* is included in Section III – Chapter 6 of the Audit Program. Auditors must review this questionnaire in conjunction with their test of transactions and include a finding and recommendation if the school district, charter school or renaissance school project presents a questionnaire that is substantially incomplete or inaccurate.

School district, charter school, and renaissance school project business administrators/board secretaries are encouraged to download a copy of the *Questionnaire* from the [NJDOE's Finance webpage](#) for completion prior to the start of the audit. Auditors will obtain the *Questionnaire* for inclusion in their audit work papers.

Other audit information related to the June 30, 2025, year-end audit available on the NJDOE's website includes:

- [2024-25 Budget Guidelines](#)
- Illustrative schedules and related instructions for preparing school-based budget Annual Comprehensive Financial Report (ACFR) schedules are posted on the NJDOE's [ACFR webpage](#).
- The *Audit Program* requires school districts, charter schools, and renaissance school projects to have available for audit a schedule detailing those staff positions requiring a school administrator, principal, or school business administrator certificate as part of the "Checklist for Preparation for an Annual Independent Audit." This checklist is presented in Section III, Chapter 6 of the *Audit Program*.
- The Statistical Section is a required component of the ACFR (reference the *Audit Program* - Section III, Chapter Three) and requires the availability of certain statistical data for presentation. For ease of preparation, when available, the following statistical data for each required schedule will be posted by county, and by school district, charter school, and renaissance school project on the NJDOE's [Finance webpage](#):
 - Annual Average Labor Force Estimates by Municipality
 - Per Capita Personal Income for New Jersey
 - October 2024 District Report of Transported Resident Students (DRTRS) Summary Report
 - Subcounty Population Estimates
 - On-Behalf TPAF Pension and OPEB Payments for 2024-25

Contact Information

For more information, please email doe.acfr@doe.nj.gov.

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