



STATE OF NEW JERSEY

DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: November 25, 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

REVISED: Updates on Fiscal Year 2024-2025 Audit Reports

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

UPDATED: Key Deadlines and Flexibilities

Except as specified under the flexibilities detailed below, pursuant to N.J.S.A. 18A:23-1 *et seq.*, LEAs must submit Fiscal Year 2024-2025 audit reports to the NJDOE by December 5, 2025. This includes submission of the ACFR, AMR, and the certification Audit Summary Application (AudSum) data.

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 2025 Compliance Supplement has not yet been published as of the release of this memorandum – the NJDOE is providing the following flexibilities:

- LEAs that do not require the 2025 Compliance Supplement for submission of audit reports must complete the audit report by December 5, 2025, as required pursuant to N.J.S.A. 18A:23-1 *et seq.*
- LEAs that require the 2025 Compliance Supplement to complete the audit reports will submit a complete audit report by the deadline established by the Commissioner once the 2025 Compliance Supplement is released. The extended deadline established by the Commissioner will not result in any penalties otherwise associated with late audit submissions, including the New Jersey Quality Single Accountability Continuum (NJQSAC).
 - The NJDOE expects public school accountants and auditors to continue entering all available data into the AudSum, regardless of the release of the 2025 Compliance Supplement.

Key Steps/Actions Related to AudSum

Authorized public school staff and independent public school auditors' access AudSum through the NJDOE [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. However, once registered, all independent public school

auditors must annually obtain a unique PIN for access to each individual AudSum associated with the public school audit client list.

For the fiscal year that ended June 30, 2025, New Jersey school districts 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 district 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. This data is unaudited, and therefore 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 into AudSum, or to manually enter each school's expenditures into AudSum.

In addition, pursuant to federal reporting requirements, the NJDOE must annually report school-level expenditures to the U.S. Department of Education. The 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. The NJDOE has published a "Technical Manual" and an "Audit Summary Worksheet" listing each available line item for 2024-2025. These documents are available by selecting the links on the Department's [Audit Summary Application](#) webpage.

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