STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: November 18, 2026

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

Deadline: December 5, 2026

Updates on Fiscal Year 2025-2026 Audit Reports

This memorandum provides local educational agencies (LEAs), public school accountants, and public school auditors important updates regarding submission of Fiscal Year 2025-2026 audit reports.

Key Deadlines and Updates

LEAs must submit Fiscal Year 2025-2026 audit reports to the New Jersey Department of Education (NJDOE) **by December 5, 2026**, **unless** the district/auditor requires the 2026 edition of the Office of Management and Budget 2 CFR Part 200 Appendix XI Compliance Supplement to complete the audit.

To account for federal delays in the publication of the 2026 Compliance Supplement, the NJDOE will provide a new due date in the future once notice is received regarding the actual date of publication.

- For those LEAs **not required to** complete Federal single audits, the audit reports submission date remains December 5, 2026.
- For those LEAs **required** to complete Federal single audits, we are monitoring the situation and will set a due date once the Compliance Supplement is released.

Contact information

Please email questions regarding this memo to doe.acfr@doe.nj.gov.