



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: October 7, 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

Release of 2025-2026 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 a valid 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, 2026, is available for use.

AudSum data is utilized by the NJDOE for many critical purposes, such as the Taxpayer's Guide to Education Spending, indirect cost rate calculations, Certified Tuition Rates and reporting to the National Center for Education Statistics.

The deadline for school districts, charter schools, and renaissance school projects to certify audited fiscal year 2026 AUDSUM data is **December 5, 2026**.

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.

However, once registered, all independent public-school auditors must annually obtain a unique PIN for access to each individual AudSum associated with their public-school audit client list. Accordingly, independent public-school auditors should submit their public school audit client PIN request, including a list of the firm's June 30, 2026 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 your PIN within five days of your request.

School-level reporting

For the fiscal year ended June 30, 2026 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. 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 US 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 FY26, 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 FY26, 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 2025-2026. 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 2027-2028 school district budget software. The school business administrator or 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.