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Purpose
School district auditors are required to annually prepare, and the school district’s board secretary/business administrator is required to annually submit, a summary of audited revenues and expenditures following the close of the fiscal year and the completion of the annual audit. Using the Data Finalize and Certify screen, the school district auditor and the board secretary/business administrator must review and certify the summary information prepared by the auditor prior to submission by the board secretary/business administrator.

Auditors may access the web-based AudSum via a link on the DOE website at: Audit Summary Application. Authorized school district personnel may access AudSum through the NJDOE Homeroom and selecting “AudSum” then selecting “Click to Enter System.” This will take you to the screen shown in Figure 1.

Submission Dates
Audit summary data must be submitted via the Department of Education’s website by the deadline posted on the login screen.

Getting Started
Begin by reviewing this manual and gathering basic fiscal data.

(Figure 1) User Login: - The image below shows User login page for AudSum
Districts
Log in using your four digit district ID and your user ID and password. The district ID is your District Code. You must contact your district’s Homeroom Administrator to create your User ID and Password.

The Homeroom Administrator must log in and create user accounts for individuals that need access to the Audit Summary Data Collection. You can find detailed information regarding user accounts by clicking on the Homeroom Administrator Manual link on the left column of the NJDOE Homeroom.

The system automatically logs you off if there is no activity for more than one hour. You may wish to create a desktop shortcut or web link for easy access to the login page. The following error messages could appear if the system logs you off or if there is a problem with your login:

- Your user session may be expired because of long idle time, please login again.
- You have logged out.
- There is a problem with your log-in. Please type the preceding zeros in the district ID field (4 digits.)
- An invalid request. Please enter correct log-in data
- The authorization failed: Invalid UserID or Password

Auditors
Setup Steps
1. Obtain a PIN code(s) for client each school district(s)
2. Create a CPA Auditor account on AudSum.
3. Add districts to your account.

Obtaining a PIN
District auditors will need to request and obtain a department issued personal identification number (PIN) code(s) for each client school district(s) to access the AudSum for that client district. For security and control purposes, a separate PIN will be issued for each client school district to the auditor of record. The audit firm will have access, through its PIN, to enter the data and make any changes to AudSum. The districts will have read only access for purposes of review and advising the auditor of any suggested changes or corrections the district notes.

Due to the large number of school districts, and the time involved to issue PINs to the many audit firms, the Department is asking that, at your firm’s earliest convenience, an Excel listing of the audit firm’s client school districts and charter schools (name-county-district number) be emailed to audsum@doe.nj.gov as a request for PIN numbers. After the DOE receives the email request, a return email will be sent to you containing a 6 digit PIN for each district and charter school listed.

Creating or Updating an account
To create a CPA Auditor account, go to the AudSum login screen (figure 1 above) and click on the underlined link which says “If you are a CPA auditor and this is your first time accessing this system, please click here to register” The screen in figure 2 will appear. Fill out the form as
indicated and click on the “Next” button. You will be taken to the page shown in figure 3 below.

(Figure 2) Create Auditor Profile: - The image below shows the screens that will be required to be filled by the auditors when registering as a user.

(Figure 3) Link to District:

Please select district(s) and enter a PIN# assigned by the DOE, then click on "Link" to verify and assign you for the audit for on district(s):

The System will verify the PIN# you entered. If the PIN# verification is failure, you will not be able to link the district for the audit.

Linking to a School District or Updating a User Profile
To link a district to your account, select a county and a district from the drop down menus and enter the PIN you received in the return email. (You use this pin only once during the initial
You will not need to use it again unless you wish to add a new CPA Account and want that account linked to that district. Click on the “Link” button. The screen shown in Figure 4 will appear with the name and district number for the linked district.

(Figure 4) Auditor profile and Linked Districts: - The image below shows the snapshot of a user’s profile.

You have successfully registered for your CPA audit profile to our system, and you have linked to the District (ABSECON CITY - 0010) for audit. Now, you can sign in to Audit Summary Online by using your CPA user ID, password and a linked district ID. Login to Audit Summary Online

**CPA Auditor User Profile & District Audit Link**

<table>
<thead>
<tr>
<th>User ID:</th>
<th>YourUser ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Password:</td>
<td>apassword2</td>
</tr>
<tr>
<td>Name:</td>
<td>Your Name</td>
</tr>
<tr>
<td>Title:</td>
<td>CPA</td>
</tr>
<tr>
<td>Phone Number:</td>
<td>555-555-5555</td>
</tr>
<tr>
<td>Email Address:</td>
<td><a href="mailto:you@email.com">you@email.com</a></td>
</tr>
<tr>
<td>Company Name:</td>
<td>Your Company</td>
</tr>
</tbody>
</table>

If you need to Link more districts, click here

<table>
<thead>
<tr>
<th>County:</th>
<th>District Linked for Audit:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0010 - ABSECON CITY</td>
</tr>
</tbody>
</table>

You may now begin to edit the district’s audit summary by clicking on ‘Login to Audit Summary Online’ or you may add additional districts through the ‘click here’ link appearing above the list of linked districts. **Note:** you may also add districts at a later time by going to the login page (Figure 1) and clicking on the underlined link near the top of the webpage with the header “If you are already a registered CPA auditor, and you need to update your user profile or link more districts for audit, please click here” To update your user profile, you will select the link for CPA PROFILE at the top of the linking screen to modify your user profile information:

(Figure 4a) Update CPA profile screen: - The image shows which link CPA can click to change the profile
Audit Summary Program Overview

**Districts**

While the bulk of the activity that will take place in this data collection will be performed by the district or charter school auditor, the department recommends that the school board secretary/school business administrator review the process for completion described in this manual. The district board secretary/business administrator will be required to review each data entry screen and submit an electronic certification using the “Data Finalize and Certify” screen/link providing assurances as to the accuracy of the data entered by the auditor. Note that submission will not be possible until the Edit Check selector is run and all fatal edits are passed.

**Auditors**

To enter the system and edit data, go to the login screen and enter the 4 digit district code (including leading “0’s”) for the linked school district you wish to edit. Do not use the 6 digit pin you originally used to link to the district. You only use that PIN when initially linking a user ID to a district. The main toolbar on the AudSum software consists of six selections (Figure 5)

- Data Entry (District)
- Data Entry (School Based)
- Data Entry (Reg Day School)
- Questionnaire
- Data Finalize & Certify
- Data Edit Check

See Figure 5 below:

**(Figure 5) Toolbar –** The image shows the toolbar inside the AudSum.
**Entry Tabs:** The first three selections are data entry tabs; District, School Based, and Regional Day School. By clicking on these tabs, the user can access data entry pages for entry of fiscal detail. The School Based and Regional Day School tabs lead to drop down menus for the selection of individual schools. The School Based tab provides for the entry of “Expenditures” as described on page 10 of this manual. If the district does not submit school based budgets to the department, a list of schools will not be available from the drop down menu. If the district does not operate a regional day school, no regional day schools will be available from the drop down menu. Note that Regional Day Schools have multiple screens for completion, including “Revenues”, “Expenditures”, “Questionnaire”, “Edits”, and “Finalize and Certify”.

**Questionnaire Tab:** For each of the questions on this tab, the auditor must select an appropriate response (yes, no, qualified, unqualified, or not applicable) from the drop down menu. All questions must have a response or a fatal edit will fail.

**Data Finalize & Certify Tab:** Do not attempt to finalize and certify data until edits have been run and all fatal edits have passed. Unless all fatal edits have been cleared, auditors and board secretary/business administrators will not be able to access the certification page. Your AudSum cannot be submitted to the department until certification has occurred.

**Data Edit Check.** The Data Edit Check must be run prior to selecting the Data Finalize & Certify tab. Fatal edits are identified by an “error” notation, while warning edits are identified by a “warning” notation. Data submission cannot be completed until all fatal edits have been cleared.

**Data Entry**

There are three data entry tabs that are utilized for district-wide entry, school based entry and regional day school entry. The school based and regional day school entry tabs lead to drop down menus for the selection of individual schools. The revenue and expenditure data should be entered for all regional day schools as well as the questionnaire and the certify screens. The expenditure data should be entered for each school listed in the school based entry tab.

At the bottom of each data entry screen (figure 6) are four buttons:

1. Export Excel
2. Export PDF
3. Refresh This Page
4. Save Data

Be sure to press the “Save Data” button before you move to another screen, or data entry will be lost. (Note: Districts will not have a “Save Data” option since they cannot edit the data.) Refresh Data loads the last saved version of the data that you are working on. Refresh Data also may be used to import into your session any changes that the department makes to line items.

**Data Upload**

There are three data entry screens that can be completed through a data file upload process. Once the first data entry tab is selected, the links to upload the revenue and expenditure data
are presented (see figure 6). Revenue and Expenditure data can be uploaded if properly formatted as two column Comma Delimited (.csv) files. An excel file can easily be converted to a csv file through the ‘SAVE AS’ file function. The first column of the revenue and expenditure files must contain the line item. The second column of the revenue and expenditures files must contain the amount rounded to the nearest dollar. The file can not contain any headers, subtotal or total lines.

(Figure 6) Upload Links for the Revenue and Expenditure files – The image shows the links to upload revenue and expenditures.

The third file that can be uploaded to the AudSum pertains only to former Abbott districts, or other districts that have been approved to use school based budgeting (fund 15), that are required to enter the school appropriations data. By selecting the School Based tab, a link for uploading the school based expenditure file is available (figure 6a). This upload file must also be a Comma Delimited file, but must have three columns. The first column is the numeric Codist sequence of nine digits representing the county, district and school code. The second column must contain the line item and the third must contain the amount rounded to the nearest dollar. This file must also contain no headers, subtotal or total lines. **New this year** will be the addition of thirteen new line items on the school appropriations data entry screen, depicted in Figure 6b below. These lines pertain to resource amounts and will be used in a new edit to ensure the revenues and appropriations balance for each school.

(Figure 6a) Upload Link for School Appropriations File - The image shows the links to upload School Appropriation file.
(Figure 6b) School Appropriations entry screen - The image shows the new line items added to the School Appropriation screen.

Once you have selected the upload function of any of the three files, you will be prompted to select the file for upload. Use the browse function (figure 7) to locate the .csv file you intend to upload from your computer.

(Figure 7) File Browsing – The image shows an option to locate a file to upload

If any lines are invalid, the upload file will need to be revised before the user may reattempt to successfully upload the file. Invalid lines include subtotals, incorrect line item references, subtotal lines and grand total lines. These lines will be identified during the validation process. (as in figure 8 below)
(Figure 8) File Validation Errors – The image shows how the errors, if any, will look during the upload process.

| 124632090 | 70500 | 0 |
| 124632090 | 70500 | 0 |
| 124632070 | 70500 | 0 |
| 124632000 | 70500 | 0 |
| 124632090 | 70500 | 0 |
| 124632070 | 70500 | 0 |
| 124632090 | 70500 | 0 |
| 124632050 | 70500 | 0 |
| 124632090 | 70500 | 0 |
| 124632000 | 70500 | 0 |
| 124632070 | 70500 | 0 |

You must correct data errors in your uploading csv file.

Preloaded data in the AudSum consists of beginning balances and state aid amounts in the revenue section, as well as TPAF on behalf lines in the expenditure section. The preloaded beginning balances in the revenue section are invalid lines for upload. Those lines are locked and considered invalid for upload. The amounts come directly from the ending balances on the prior year AudSum. The other preloaded amounts will appear in the right column of the validation screen (see Figure 9 below). Make sure you compare any preloaded amounts to the amounts on your data file to determine if the amount on the upload file is accurate. Any amounts on the upload file will overwrite any preloaded amounts. You can change the amount on the upload file to reflect the preloaded amount (if accurate), or you may upload the file and correct the amounts later on the appropriate section of the AudSum through data entry.

(Figure 9) Validation Screen Comparison – The image shows the comparison that can be made to ensure accurate data uploading.
Once the file validation is successful, you will be prompted to save the data to the AudSum database (figure 10). A user is now able to view the uploaded input on the data entry screen. Modifications may still be made to the data entry screen after upload is complete.

(Figure 10) Validation Successful – The image shows successful upload message, which will allow the date to be saved.

Note on Export Excel and Export PDF Files:

If you wish to print or save a copy of AudSum data using either the “Export Excel” or Export pdf” buttons, you will be prompted to open or save the file. Choose “save” and rename the file. If you do not rename the exported file, it will be saved with the default names of either grid.xls for Excel files or 20XX~20XX_.pdf for PDF files. Renaming files prior to saving will help you avoid overwriting saved files.

(Figure 11) Export - Refresh – Save – The image shows the options for exporting a file

Data Entry (District, School Based and Regional Day Schools)

These links each provide access to screens for entering audited data from different sections of the school district or charter school audit report:

- Revenues [School districts, charter schools, regional day schools]
- Expenditures [School districts, charter schools, school based, and regional day schools]
- Enterprise Funds [School districts, charter schools]
- Debt Service [School districts]
- Financial Assistance [School districts]
- Supplemental Choices Tuition [School districts that receive tuition paid students, including Vocational and former Abbott districts]
- School Facilities [School districts]
• (Figure 12) Data Entry Tabs – The image shows various data entry tabs inside AudSum

Revenues, Expenditures, Enterprise Funds and Debt Service
The data entry screens for Revenues, Expenditures, Enterprise Funds and Debt Service operate in a similar manner and are each described below.

Preloaded Information – Most of the state aid revenue data will be preloaded based on the state aid files at the DOE. You will not be able to edit most of the state aid figures. These items are fixed to match the final State Aid Notice. The exceptions are Other State Aids (line 500), where the auditor will record aid figures received outside of the main State Aid Notice (such as Non-public Transportation Aid) and TPAF Social Security.

(Figure 13) Entry Screen for Revenues – The image shows entry screen for revenues inside AudSum

Please enter whole dollar amounts in the amount column. YOU MUST CLICK THE 'SAVE DATA' BUTTON at the bottom of the screen to save your work. Your session will time out if idle for more than 1 hour so it is critical that you save your work after each session of entry.

Figure 13 shows part of the revenues data entry screen. The fields in the entry form are as follows:

• Line# - As compared with past versions of AudSum, new line numbers have been assigned to many of the lines. The intent of adopting new line numbers with greater distance between each value is to allow for the creation of new line items in a meaningful sequence if the need should arise. The new line numbers are in this column.

• Title – The narrative description of the line item.

• Sub Title - The narrative description of the chart of accounts section in which the line item is contained.
• Account# - Account number
• Sum To Line – the calculated summary line or lines that directly include this “Amount” in its calculation.
• Amount – The amount data entry field.

Financial Assistance

All school districts are required to prepare applicable Schedules of Financial Assistance (federal, state, and local) which include all active (i.e. - not closed) financial assistance programs in which a school district is participating, regardless of the fund in which the program is classified for accounting purposes. This requirement does not apply to charter schools. (Figures 14-17 show the fields for the Financial Assistance data screens. Refer to Single Audit in section II of the Audit Program for additional guidance concerning the content of these schedules. Here is link to the Single Audit section of the audit program.

Nonpublic financial assistance award amounts and cash remitted/received are preloaded in AudSum. Audit firms must data enter the amount of budgetary expenditures for each award. The department will use the amount entered by the auditor and verified by the board secretary/school business administrator as “Due to Grantor” to establish the amount that will be refunded to the department in the form of a deduction from the subsequent year’s state aid. Please contact nonpublicaid@doe.state.nj.us for questions regarding nonpublic programs and awards.

(Figure 14) State Nonpublic Financial Assistance - Prior Years – The image shows where the amount needs to be entered for each program

(Figure 14a) State Nonpublic Financial Assistance - The image shows where the amount needs to be entered for each program
(Figure 15) Schedule of Expenditures of State Financial Assistance - The image shows where the amount needs to be entered for each program

(Figure 16) Schedule of Expenditures of Federal Awards - The image shows where the amount needs to be entered for each program

Supplemental Choices Tuition – Optional Screen

The Supplemental Data for Tuition Cost per Pupil must be completed by regular school districts that receive tuition revenue. Completion of the Supplemental Data by regular districts who do not receive tuition revenue is optional. A Supplemental Data for Tuition screen is also available to vocational school districts. The vocational school districts are encouraged to complete this screen for an accurate distribution of costs for tuition purposes. Special Services, ESC's, and Regional Day Schools do not fill out this form. It will be the auditors’ responsibility to obtain allocation information from the school board secretary/business administrator.

Regular Districts:

In accordance with N.J.A.C. 6A:23A-17.1(e)2, the district can elect to determine on either an actual basis or an equitable basis of allocation the distribution of expenditures for (i.) Vocational Programs - Local Instruction (Lines 13160, 55240, 75040) (Accounts 11-3XX-100-XXX, 12-3XX-100-730); (ii.) Rental of land and buildings (Line 49080) (Account 11-000-262-441); (iii.) Interest on lease purchase agreements with terms less than five years (Line 47140) (Account 11-000-290-832); (iv.) Student body activity expenditures of the general fund (Lines 17100, 17600, 25100, 56240, 75080) (Accounts 11-4XX-100-XXX, 12-4XX-100-730); (v.) Facilities Acquisition and Construction (Line 76260 plus 70240 less 76140) (Account 12-000-400-XXX); (vi.) Building use charges, if applicable (see Figure 17 for calculation instructions); (vii) Other Support Services, Student Special (Lines 42200 + 61740 + 75580 less 42120) (Accounts 11-000-219-XXX, 12-000-219-730 less line 42120 Residential Costs); (viii.) Related Services (Lines 40580, 60240, 75560) (Accounts 11-000-216-XXX & 12-000-21X-730); and (ix.) Benefits for Special Programs (Line 54240) (Account 11-2XX-100-XXX).

Edit Check

The data entered in the district wide and school based budget (if applicable) screens will total and carry into the Supplemental Tuition Choices screen in the column titled, “Total Expenditures”. Auditors may not enter allocations which, when combined, exceed the total expenditures for each line. An edit check will ensure that the “Calculated Total” for each line is less than the amount of district wide plus school based expenditures in the “Total Expenditures” column.

15
Building Use Charge Calculation

Building use charge represents the amount of interest not covered by state aid. In order to calculate building use charges, perform the following steps:

**Step 1:** Calculate total debt service paid during the fiscal year (combine interest and principal).

\[
\text{Interest} + \text{Principal} = \text{Total Debt Service (A)}
\]

**Step 2:** Calculate the percentage of debt service that is covered by state aid.

\[
\frac{\text{Debt Service Aid (B)}}{\text{Total Debt Service (A)}} = \% \text{ State Aid}
\]

**Step 3:** Apply the percentage to interest to calculate how much interest is covered by state aid.

\[
\text{Interest} \times \% \text{ State Aid (B)} = \text{Interest covered by State Aid (C)}
\]

**Step 4:** Subtract the interest covered by state aid from the total interest amount to arrive at Building Use Charge.

\[
\text{Interest} - \text{Interest covered by State Aid (C)} = \text{Building Use Charge Total}
\]

The Building Use Charge should be included on an actual or equitable basis of allocation of your choice to the affected categories. Eligible interest on multiple bond issues may be calculated and allocated individually to affected categories by bond issue purpose.

Whichever method is utilized, the auditor should review the work papers for reasonableness, and supplemental data worksheet line 21 totals must agree with the appropriate line items in the audit summary worksheet.

**Vocational Districts:**

Beginning with the 2009 – 10 AudSum, a screen was added for vocational school districts to complete the supplemental data for tuition purposes. Vocational school districts may distribute
certain operating costs between regular and special vocational programs using an allocation method that more accurately reflects the distribution of these costs than the proration by enrollments or by direct costs for all special programs.

(Figure 18) Supplemental Choice for Regular Districts – The image shows the screen shot for school districts to add date for tuition purposes.

(Figure 19) Supplemental Choice for Regular Districts (Cont.) – The image shows the screen shot for school districts to add date for tuition purposes.
(Figure 20) Supplemental Choice for Vocational Districts – The image shows the screen shot for vocation school districts to add date for tuition purposes.

School Facilities

A list of school facilities was preloaded based on the district’s long-range facilities plan (LRFP). Auditors may add, change, or delete school facilities as needed. Maintenance expenditures for other (non-school) facilities do not need to be reported separately. If reported, they should be reported under “Other Facilities.” Do not add in separately identified other facilities.

The data for entry is sourced from the Statistical Section Exhibits J-18 and J-19 of the District’s Comprehensive Annual Financial Report (CAFR)
(Figure 21) School Facilities Required Maintenance – The image shows the screen where School Facilities required maintenance data can be entered.

<table>
<thead>
<tr>
<th>Facilities</th>
<th>Building Code</th>
<th>Square Feet</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adult Education Hackensack</td>
<td>00</td>
<td>10,000</td>
<td>$0</td>
</tr>
<tr>
<td>Bergen County Academies - Hac</td>
<td>020</td>
<td>187,360</td>
<td>$0</td>
</tr>
<tr>
<td>Vocational -Paramus-SF Need</td>
<td>030</td>
<td>31,800</td>
<td>$0</td>
</tr>
<tr>
<td>Bergen County Technical H.S.-T</td>
<td>070</td>
<td>58,900</td>
<td>$0</td>
</tr>
<tr>
<td>Tech Ed Center Paramus</td>
<td>075</td>
<td>50,100</td>
<td>$0</td>
</tr>
</tbody>
</table>
The questionnaire (Figure 22) provides a summary of the existence of any qualifications or issues found in the audit process. Click in the “Available entries in entry field” column next to the question for a drop-down menu with allowable answers.

**Recapitulation of (Excess) Deficiency of Revenues (Over) Under Expenditures Report**

A link is available for the generation of the Recapitulation of (Excess) Deficiency of Revenues (Over) Under Expenditures Report. The Recap is generated based upon the numbers keyed in the data entry screens. The purpose of this report is to show the calculation of the actual (excess) deficiency of revenues (over) under expenditures that will be downloaded to the budget statement program for this audit year actual column. No entry will be shown in the actual column of the revenues section for budgeted fund balance. Under GAAP reporting, the (excess) deficiency is the actual change in fund balance as a result of actual revenues and expenditures for the year. Either a net surplus or net deficit is generated for the year. As a reminder, the intent of the Tuition Reserve lines is to break out the two years of tuition rate adjustments that are adjusted in the second school year, so that adjustments can be reserved in advance:

- The revenue 'current year' (line 50) beginning balance represents last year's tuition year. This tuition adjustment would have been budgeted for payment in the second school year.
- The revenue ‘prior year’ (line 51) beginning balance represents the tuition year from two years ago. This tuition adjustment would have been budgeted for payment in this audit year (second school year).
- The expense 'current year' (line 90050) represents the current audit tuition year. This tuition adjustment will be budgeted for payment in the second school year. The amount on this line will be the beginning balance on revenue line 50 in the subsequent AudSum.
The expense ‘prior year’ (line 90051) represents the last tuition year. This tuition adjustment was budgeted for payment in the second school year. The amount on this line will be the beginning balance on revenue line 51 in the subsequent AudSum.

Indirect Cost Rate Data Entry

School districts, charter schools and renaissance school projects must enter information regarding total square footage and administrative square footage used by the LEA. The first section of the “Data Finalize & Certify” tab asks for the total square footage of all buildings. Please enter the total amount of square footage for all buildings in the district. The second line asks for the square footage of space used exclusively by district administrative staff. Please enter the total amount of office or meeting space used exclusively by district administrative staff. For the Indirect Cost Rate calculations performed by the department, the resultant administrative use ratio will be used when fixed costs are allocated between direct and indirect costs.

Once the data certified by the LEA’s independent auditor is reviewed for completeness and accuracy, the school district certification, inclusive of the square footage data, may then be completed. The certification is available under the “Data Finalize & Certify” tab.

Because the square footage entry may be subject to verification by the USDOE, the chief school administrator and the school business administrator must thoroughly review the statement of assurance prior to submission.

Detailed instructions and additional information about the calculation and use of Indirect Cost Rate(s) can be found at: DOE website for Indirect Cost Rate.

Data Finalize & Certify

The Data Certification is an e-signature process to identify the Audit Summary data status as "Certified" or "Not Certified".

- **Certified** - The data is finalized and locked in non-editable mode.
- **Not Certified** - The data is unfinalized and unlocked for entry and edit by the CPA user.

There are two kinds of User Certifications in the Audit Summary Online System:

**CPA/Auditor Certification**

In the CPA Certification screen (Figure 23) the data are finalized and certified by the CPA/auditor user.

Once the CPA/auditor user completes the data entry on the audited district, the CPA/auditor user must certify the data as finalized via the certification e-signature. Once certified, the entered data are locked to read-only (non-editable) status.

If the CPA/auditor user needs to modify the data certified and locked, the CPA/auditor user must change the status back to "Not Certified". As soon as the CPA changes the status to "Not Certified", the status of the District Certification is also set to "Not Certified".

Only the CPA/auditor certification controls the data status (locked or unlocked).
School Level Expenditure Reporting Required by ESSA

Background
The *Every Student Succeeds Act* (ESSA), Section 1111(h)(1)(C)(x); 34 C.F.R. § 200.35 “Per-Pupil Expenditures” requires every school district to annually prepare an electronic Report Card to include “per-pupil expenditures of federal, state, and local funds, including actual personnel expenditures and actual non-personnel expenditures of federal, state, and local funds, disaggregated by source of funds, for each local educational agency (LEA) and each school in the state for the preceding fiscal year.”

The New Jersey Department of Education (NJDOE) issued school based accounting guidance to school districts. This guidance is available on the department’s website at: [ESSA guidance](#).

School level expenditure data from each district is submitted through the Audit Summary Application (AudSum). The school level expenditure data provided by the district will be utilized by the department to generate the district’s School Level Expenditure Report.
AudSum provides each district the ability to preview and revise the assignment of costs appearing on the School Level Expenditure Report prior to final submission of the “district certified” AudSum data.

For additional information on the New Jersey School Performance Report, please refer to the NJDOE website at: NJ School Performance Report.

Summary Steps for District Completion of the School level Expenditure Report

- Authorized school district personnel select the School Level Expenditures screen from the AudSum menu. The School Level Expenditures screen, although edited against the audited totals, contains unaudited data that isn’t subjected to approval or certification by the district’s independent public accountant. Authorized district personnel will be able to access the expenditures screen prior to (as well as after) the independent auditor has certified the AudSum. Please note that certification of AudSum, including the school level expenditures screen, by the superintendent and the school business administrator cannot occur until the independent auditor has certified the district’s AudSum.

- Users are strongly encouraged to select Upload School Level Expenditure Data File (by submission of a comma delimited [.CSV] file) to populate the school level expenditure columns. One column is available for each school in your school district, and a “000” column exists for “unallocated” school level expenditures. School columns are indicated by the County District School (CDS) number in the header position of the column. Note the “unallocated” column will not electronically calculate. District personnel must direct enter data into the “unallocated” column.

- Please refer to helpful hints regarding the creation and use of .CSV files on the NJDOE ESSA webpage.

- Users that elect not to upload school level expenditures may manually distribute expenditures by line item for each individual school with any residual remaining categorized as “unallocated” school level expenditures. Note the “unallocated” column will not electronically calculate. District personnel must direct enter data into the “unallocated” column.

- The column “Total of all Schools and Unallocated” will display the total of expenditures for all schools plus unallocated expenditures and will also be compared to the column “Amount from District-Wide Audit Summary” which is preloaded from the auditor’s certified expenditure line-items.

- The School Level Expenditures Screen also provides the following options:
  a. “Export to Excel” (exports the data entered for each school and unallocated),
  b. “Export to PDF” (exports the data entered for each school and unallocated),
  c. “School Level Per Pupil Report” (creates a printable version of the report),
d. “Save Data” – it is important to note that the system will time-out when idle for one hour, at which time any unsaved data entry will be lost upon time-out, and

e. “Back to Main Menu”.

• A school district’s independent auditor will have read-only access to the School Level Expenditures screen. Only authorized school district personnel will be able to enter and save data into this AudSum screen.

• Please note that school level expenditure data is unaudited by the school district’s independent auditor, but there is a validity edit check performed to ensure there are no discrepancies between the sum total of school level expenditures for every line item plus unallocated school level expenditures, and the line item amounts certified by the school district’s independent auditor.

• Authorized school district personnel will have an opportunity to preview their School Level Expenditure Report prior to submission of school level expenditure data (through AudSum) to the NJDOE. Submission to the NJDOE is accepted when AudSum certified by the school district’s independent auditor is certified by the appropriate school district personnel (including certification of the entries on the School Level Expenditures screen).

**Explanation of each School Level Expenditures screen:**

When the School Level Expenditures tab is selected by authorized school district personnel, a table appears which lists all available line items for school level expenditure data entry. Please be aware that line items for cost center subtotals and totals are not included in this schedule. If the independent public accountant (auditor) has entered an amount on a line number on the district level expenditure screen, that amount will flow to the corresponding school level expenditure screen under the “Amount from District-Wide Audit Summary” column. District personnel should then either allocate expenditures to the appropriate schools from which expenditures were derived by entering amounts in the columns for each school, or enter an amount as unallocated.
The combined total amount entered for all schools for each line item plus the amount in the unallocated column will sum to the column labeled “Total of All Schools and Unallocated”. This total will be electronically verified to ensure it matches the amount reported in the “Amount from District Wide Audit Summary” column. If the total entered by the district (all schools plus unallocated) does not match the amount certified by the district’s auditor, the line item will display in red. If the amounts are equal, the lines will display in black. Districts will not be able to certify AudSum until all lines match the independent auditor certified lines. If the district notices an error in the expenditure amount in a given line in the auditor certified AudSum, the district must contact the independent auditor to make the correction(s) to the auditor certified AudSum prior to finalizing the School Level Expenditures screen.

Once the independent auditor certifies the AudSum, only expenditure lines with a corresponding dollar amount will appear on the School Level Expenditure screen. “Zero” lines will not be displayed. The district is responsible for the reconciliation of discrepancies between the “Total of All Schools and Unallocated” column and the “Amount From the District Wide Audit Summary” column.

Please be aware of the following:

- Independent auditors will have “read only” access to the School Level Expenditure screen, and
- Prior to school district certification of AudSum, the sum entered for each school plus the amount entered as “unallocated” must match the amount certified by the independent auditor for each line item, and

_School Level Expenditure Report for Districts Using Fund 15 – (School Based Budgeting)_

For purposes of the School Level Expenditures screen, districts required to maintain school based budgets and report actual expenditures through fund 15 will be offered an opportunity to further allocate expenditures from district-wide amounts reported in AudSum as fund 11 expenditures to individual schools. Fund 15 districts may elect to utilize the School Level Expenditures screen to allocate additional amounts to amounts reported in a specific school’s column of the School Level Expenditures screen. The Fund 15 expenditures directly assigned to a school will be electronically added to any additional allocation of Fund 11 expenditures the district allocates to any specific school. The sum of Fund 15 and Fund 11 expenditures will be factored into the “School Level Expenditure Report” of per-pupil spending. Please note that any school level allocations performed using this screen will not be reflected in the district’s general ledger, auditor certified AudSum, or in the Comprehensive Annual Financial Report.
Helpful Hints

Once the AudSum application is made available, districts are encouraged to go to the School Level Expenditure tab and make use of the option to export the data to an Excel file (button is at bottom of screen). Selecting this option generates an unformatted Excel spreadsheet containing the following columns: AudSum line numbers, Account titles/subtitles, Account numbers, and columns for data entry for each school which is operating in the district. An Unallocated column is also displayed.

Data from the school’s independent auditor and formulas to calculate Column F, “Total of All Schools and Unallocated (Automatically Calculated)”, is not active in this download, as the formulas are only active in the NJDOE application. Users are encouraged to add formulas or modify this spreadsheet as a tool for organizing their data. Working in this manner provides a framework for districts in preparing the .CSV file for upload.

Data Upload

Districts are encouraged to utilize the .CSV upload option for submitting their school level data (an Excel file can easily be converted to a .CSV file through the ‘SAVE AS’ file function). In order to properly prepare the file for upload, please make sure the data is formatted with only three columns:

- the first column of the expenditure files must contain the CDS number, using “000” as the school number for unallocated expenditures (these are the same numbers used for the district’s ASSA submission). The CDS codes do not have to match the identifying general ledger code in the accounting system,
- the second column of the expenditures files must contain the AudSum line item,
- the third column of the expenditures files must contain the amount rounded to the nearest dollar, and
- The file must contain identifying values in each of the three columns; CDS, line number, and amount.

The file cannot contain any headers, subtotal or total lines. Once properly prepared, districts can select the upload button on the page and follow the prompts for verification of data and submission on screen. If any lines are invalid, the upload file will need to be revised before the user attempts to upload the file again. Invalid lines include incorrect line item references, subtotal lines and grand total lines. Invalid lines will be identified during the validation process. Please be aware that initiating an upload will override data that has been previously saved in our database, and, further, that the overwritten data cannot be retrieved.

Please refer to helpful hints regarding the creation and use of .CSV files on the NJDOE ESSA webpage.
School Level Expenditure Data and Report

The district’s School Level Expenditure Report is based upon data from the AudSum and will be submitted to the Office of Performance Management for inclusion in the Annual School Performance Reports. Districts have the opportunity to view this report in the AudSum. If errors are found in the calculated rates, districts will need to make changes to either the amounts summed as numerator totals or to the ADE enrollment data used as the denominator in calculating the Per Pupil Costs, as the reported rates cannot be directly changed unilaterally by the district. Enrollments must be changed in the School Register Summary.

District Certification

Once the CPA/auditor has certified the audit summary, the school district or charter school board secretary/business administrator must also certify through the district certification screen (Figure 24). The data is reviewed by the school district user. The district verifies and certifies the audit to NJDOE. The district certification does not control the data status (locked or unlocked).

Note: District certification include a comparison of the grade levels in a school and the direct cost data entered on the School Level Expenditures screen. School districts will need to resolve discrepancies between grade levels offered in a school and corresponding salary expenditures.
(Figure 24) **District Certification** of indirect cost information—The image shows the screen shot where district can certify the AudSum data.

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**Note:** if any fatal errors are detected in the data, the certification screen will not appear. Instead, the auditor will receive the following notice of data verification error(s):

**THERE ARE DATA VERIFICATION ERROR(S), YOU WILL NOT BE ALLOWED TO CERTIFY THE AUDIT.**

Please see details.

By clicking on the “Please see details” link, the auditor will be taken to the “Data Edit Check” screen.
If there are no errors, but there are warnings, a notice of existing warnings will appear in the certification screen. You should check the warnings. If they do not require any modifications, you may continue to certify the data.

**Data Edit Check**
This screen (Figure 25) lists any logical data errors requiring correction.

*(Figure 25) Data Edit Check – The image shows the screen of edit check and data verification report*

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**Fatal Errors and Warnings**
There are two variations that may occur during the certification process involving Fatal Errors and Warnings.

Fatal Errors are errors, such as the revenues and expenditures being out of balance, which must be corrected before the audit can be certified and submitted.

Warnings occur when an issue which may or may not need to be corrected is detected. There may be no need for any change, but the issue might have been overlooked. For example: No financial data in the Enterprise Fund* (neither revenue nor expend. data was supplied in the Enterprise Fund).

Once you have made corrections and saved the data, you will need to return to the certification process.
**Note:** there may be a brief (less than one minute) time lag following when you save your data and when the errors and warnings are cleared. If errors you have corrected reappear when you attempt the certification process, wait a minute and retry.

Once the AudSum has been certified, the Data Status is indicated as Certified on the main menu.

The CPA user is able to check the Data Status of all linked AudSums by opening the Link District page (See figure 26)

**(Figure 26) Data Edit status of all linked districts** – The image shows the screen that CPA can use to check the status for his/her school district.

![CPA Links to School District](#)

A CPA can link multiple districts for audit. Please select district(s) and enter a PIN# assigned by the DOE, then click "Link" to verify and assign you for the audit for on district(s):

![The current district link(s) for you](#)

The System will verify the PIN# you entered. If the PIN# verification is failure, you will not be able to link the district for the audit.