



2019-2020 Audit Information

Guidance to Local Educational Agencies for Uploading the Comprehensive Annual Financial Report, Auditor's Management Report and Associated Documents

The New Jersey Department of Education (NJDOE), Office of Fiscal Accountability and Compliance (OFAC), requires Local Educational Agencies (LEAs) (school districts, charter schools and renaissance school projects) to obtain electronic copies of the FY2020 Comprehensive Annual Financial Report (CAFR), the Auditor's Management Report (AMR) and Associated Documents (items 1 to 5 from its independent auditor and items 6 to 9 are generated at the LEA).

The CAFR Repository opened on Monday, December 14, 2020, accessed through the NJDOE [Homeroom](#) portal. LEAs that do not have an account should contact their Web User Administrator to establish one.

The following shows the documents and their required file names and file types.

Annual CAFR Submission Package

Document Submission	File Name
1. Comprehensive Annual Financial Report (CAFR)	CAFR.PDF
2. Auditor's Management Report (AMR)	AMR.PDF
3. Peer Review (PR) (<i>dated 6/30/17 or later</i>)	PR.PDF
4. Cover Letter (CL) (<i>on audit firm letterhead</i>)	CL.PDF
5. Data Collection Form (DCF) (<i>if applicable</i>)	DCF.PDF
6. Audit Questionnaire (AQ) (<i>if applicable</i>)	AQ.PDF
7. Board Resolution(s) (RES) (<i>as required</i>)	RES.PDF
8. Corrective Action Plan (CAP) (<i>if applicable</i>)	CAP.PDF
9. Certification of Implementation (COI) (<i>if applicable</i>)	COI.PDF

Helpful Hints:

- CAFR and AMR must be text searchable, unlocked and unencrypted
- Documents must be complete, accurate and include the required file name
- Board Resolution(s):
 - should be uploaded when the CAFR and AMR are submitted
 - must be submitted; stack resolutions into one document, if they are on separate pages – not Board Minutes
 - must read **“Accepting the Audit and Approving the CAP”** accordingly
- Corrective Action Plan (CAP):
 - should be uploaded when the CAFR and AMR are submitted
 - should be submitted using the template provided in Chapter 7 of the Audit Program
 - should be signed and dated
 - should also be emailed to the Department of Agriculture at CAP@ag.nj.gov
 - containing finding(s) related to federal funding must be prepared separately and submitted to the Federal Audit Clearinghouse (FAC)
- Certificate of Implementation:
 - should be submitted after the CAP Recommendation(s) has been implemented and no later than June 30, 2021
 - should be submitted using the template provided in the Audit Program
 - should be signed and dated
- Data Collection Form:
 - should be uploaded within 45 days of the CAFR and AMR submission
 - must be electronically certified – not a draft copy - uploaded to the Repository and submitted to the FAC
- Guidance is also provided through the NJDOE Audit Information web page. Refer to the [Audit Program](#) (Section III, Chapters 1, 6 and 7)
- Secondary/duplicate files should not be uploaded. Please email them to Vince Mastrocola (contact information below) and they will be uploaded accordingly

Please forward questions regarding the CAFR submission process to Vince Mastrocola, Director, Office of Fiscal Accountability and Compliance, Special Audits Unit, via vincent.mastrocola@doe.nj.gov, or at (609) 410-4425 (cell), or (609) 376-3607 (work).