



2022-2023 Audit Information

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

The New Jersey Department of Education (NJDOE) requires Local Education Agencies (LEAs) to submit electronic copies of the FY2023 Annual Audit and Associated Documents to the NJDOE’s ACFR Repository (repository). The annual audit consists of the Annual Comprehensive Financial Report (ACFR) and the Auditor’s Management Report (AMR) while the associated documents consist of the Peer Review (PR), the Data Collection Form (DCF), the Audit Questionnaire (AQ), the Board Resolution(s) (RES), Corrective Action Plan (CAP) and the Certification of Implementation (COI). The LEA’s independent auditor is responsible for providing the LEA with the ACFR, AMR, PR and DCF while the LEA is responsible for preparing the AQ (if applicable), RES, CAP (if applicable) and COI (if applicable).

All documents are uploaded by the LEA to the repository in accordance with the schedule provided herein. The repository opens on Friday, December 1, 2023, and closes on Monday, July 1, 2024, and is accessed through the New Jersey Department of Education 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, file types and due dates.

NJDOE ACFR Submission Package		
Documents	File Names	Due Dates
ACFR	ACFR.pdf	Upon acceptance by the board
AMR	AMR.pdf	Upon acceptance by the board
PR (dated June 30, 2020 or later)	PR.pdf	Within 45 days of the board accepting the ACFR/AMR
DCF (archived watermark)	DCF.pdf	Within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period (March 31, 2024)
AQ (if applicable)	AQ.pdf	Within 45 days of the board accepting the ACFR/AMR
RES	RES.pdf	Within 45 days of the board accepting the ACFR/AMR
CAP (if applicable)	CAP.pdf	Within 45 days of the board accepting the ACFR/AMR
COI (if applicable)	COI.pdf	Upon implementation of CAP recommendation(s) or no later than June 30, 2024

Helpful Hints:

- ACFR and AMR must be text searchable, unlocked and unencrypted
- Documents must be complete, accurate and include the required file name
- Board Resolution(s):
 - Must read: **“Accepting the Audit”**
 - Must read: **“Approving the CAP”** (if applicable)
- Corrective Action Plan (CAP):
 - Use template provided in Chapter 7 of the Audit Program
 - Email to the Department of Agriculture at CAP@ag.nj.gov, and
 - Finding(s) related to federal funding must be prepared separately and submitted to the Federal Audit Clearinghouse (FAC)
- Certificate of Implementation:
 - Use template provided in Chapter 7 of the Audit Program
 - No Board Resolution is required, and
 - Must be signed and dated
- Data Collection Form:
 - The data collection form and reporting package (if applicable) must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period (March 31, 2024) and
 - Archived DCF must be uploaded by the SBA to the Repository subsequent to submitting to the FAC
- Guidance is also provided through the NJDOE Audit Information web page. Refer to the [Audit Program \(nj.gov\)](#) (Section III, Chapters 1, 6 and 7)
- Secondary/duplicate files should not be uploaded. Please email to Vince Mastrocola

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