



2021-2022 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), 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 FY2022 Annual Comprehensive Financial Report (ACFR), the Auditor’s Management Report (AMR) and Associated Documents (items 1 to 4 from its independent auditor and items 5 to 8 are generated at the LEA).

The ACFR Repository will open on Wednesday, November 30, 2022, 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 ACFR Submission Package

Document Submission	File Name
1. Annual Comprehensive Financial Report(ACFR)	ACFR.PDF
2. Auditor's Management Report (AMR)	AMR.PDF
3. Peer Review (PR) (<i>dated 6/30/18 or later</i>)	PR.PDF
4. Data Collection Form (DCF) (if applicable)	DCF.PDF
5. <i>Audit Questionnaire (AQ) (if applicable)</i>	AQ.PDF
6. Board Resolution(s) (RES) (as required)	RES.PDF
7. Corrective Action Plan (CAP) (if applicable)	CAP.PDF
8. Certification of Implementation (COI) (<i>if applicable</i>)	COI.PDF

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):
 - Should be uploaded within 45 days of the Board accepting the Audit
 - Must read: **“Accepting the Audit and Approving the CAP accordingly”**.
- Corrective Action Plan (CAP):
 - Should be uploaded within 45 days of the Board Acceptance
 - Should use the template provided in Chapter 7 of the Audit Program
 - 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 uploaded after the CAP Recommendation(s) has been implemented and no later than June 30, 2023
 - Should use the template provided in Chapter 7 of the Audit Program
 - Board approval is not required
 - must be signed and dated
- Data Collection Form:
 - Prepared and certified by the Auditor; forwarded to the School Business Administrator (SBA) for certification and submission to the Federal Audit Clearinghouse (FAC) within 45 days
 - Archived DCF must be uploaded by the SBA to the Repository subsequent to the submission 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 ACFR 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).