

The Audit Program

Section II — Specific Compliance

Single Audit

Federal and State Audit Requirements

Federal Single Audit Act

In 2013, the Office of Management and Budget (OMB) released the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the “Uniform Guidance”), which consolidated and streamlined the various federal policies governing the single audit act, award and administration of federal financial assistance and cost principle circulars (i.e., Circular A-133, Circular A-89, A-102, A-110, A-21, A-87, A-122) into a single title of the Code of Federal Regulations: 2 C.F.R. Part 200.

In April 2024, OMB published its most substantial revision of the Uniform Guidance to date (“the 2024 Update”). The 2024 Update makes the Uniform Guidance more user-friendly by using “plain language” to clearly describe the compliance requirements. It also clarifies, adds, and omits sections that were commonly misunderstood and/or overly burdensome.

The 2024 Update is effective October 1, 2024, and applies to awards of federal financial assistance made to a recipient or subrecipient on or after that date. However, federal agencies were given the option to adopt the new guidance earlier, but no sooner than June 21, 2024. Accordingly, counties and municipalities that received a new federal grant between June 21 and October 1, 2024, should determine whether the award is subject to the earlier effective date of June 21.

As noted below in this Audit Program, LEA auditors should be aware that certain requirements included in the new standards are first effective for the fiscal year ending June 30, 2025. Of note, effective for the fiscal year ending June 30, 2025 the single audit threshold increased from \$750,000 to \$1,000,000 of expenditures of federal awards; the major program threshold increased from \$750,000 to \$1,000,000; the major program determination is modified to focus on areas identified as having internal control deficiencies that are also identified as material weaknesses; and the reporting threshold for questioned costs remains at \$25,000.

The U.S. Department of Education webpage: [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Grants](#).

[Guidance for Federal Financial Assistance](#)

The U.S. Government Accountability Office GAO has updated *Government Auditing Standards* (commonly known as the Yellow Book) to reflect new developments related to audit organizations' systems of quality management. These standards are intended to help ensure that an audit organization produces reliable, objective, and high-quality engagements for use in holding management and officials entrusted with public resources accountable for carrying out their duties.

The 2024 revision of *Government Auditing Standards* contains major changes from, and supersedes, *Government Auditing Standards* 2018 Revision Technical Update April 2021. Specifically, chapter 5, "Quality Management, Engagement Quality Reviews, and Peer Review" in the 2024 revision replaces chapter 5, "Quality Control and Peer Review," in the 2018 Revision. In addition, application guidance is added to chapter 6, "Standards for Financial Audits," in this 2024 revision.

Some of the changes in the 2024 revision of *Government Auditing Standards* reflect:

- an emphasis on the responsibility of an audit organization's leadership for proactively managing quality on its engagements.
- an approach that promotes scalability of the system of quality management for use by audit organizations differing in size and complexity
- a risk-based process for achieving the objectives of quality management.
- a change in approach from quality control to quality management
- flexibility for audit organizations subject to other quality management standards to avoid the burden of designing, implementing, and operating separate systems of quality management.
- promotion of proactive and effective monitoring activities and increased emphasis on tailoring monitoring activities
- provisions for optional engagement quality reviews of GAGAS engagements
- application guidance on key audit matters for when they may apply to financial audits of government entities and entities that receive government financial assistance.

Government Auditing Standards 2024 Revision is effective for financial audits, attestation engagements, and reviews of financial statements for periods beginning on or after December 15, 2025, and for performance audits beginning on or after December 15, 2025. A system of quality management that complies with *Government Auditing Standards* is required to be designed and implemented by December 15, 2025. An audit organization should complete its evaluation of the system of quality management by December 15, 2026. Early implementation is permitted.

Visit GAO's Yellow book website for more information on applicable updates and alerts.

The 2024 edition of Office of Management and Budget 2CFR Part 200 Appendix XI Compliance Supplement is available online: [Current Compliance Supplement \(White House Archives\)](#).

Once final, auditors should select from a list of Agency Program Requirements in Part 4 of the Supplement, (e.g., Dept. of Agriculture, Dept. of Education, Dept. of Health and Human Services) to determine compliance requirements for a specific program or grant. Appendix 5 of the document contains a list of changes for the 2025 Compliance Supplement.

The applicable Assistance Listing (AL) number (formerly Catalog of Federal Assistance (CFDA) for a federal grant or federal aid can be found on the New Jersey Department of Education (NJDOE) Contract. A listing of grants available through NJDOE with their (AL) and FAIN numbers can be found beginning on page II-SA.22 of this Audit Program and the auditor can look up a program at the (AL) website: <https://sam.gov/content/assistance-listings/federal>. There are several different ways to search for programs including by number, or if necessary, you can click on the heading of All Programs Listed Numerically. (AL) numbers will also be available in Part 4 of the 2025 Compliance Supplement ([whitehouse.gov](https://www.whitehouse.gov)).

State of New Jersey Single Audit Policy

State of New Jersey Department of the Treasury Circular 25-12-OMB - effective October 1, 2024 is in accordance with the updated 2024 Uniform Guidance.

State of New Jersey Department of the Treasury Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid ([Circular No. 25-12-OMB nj.gov/infobank/circular/cir25-12-OMB.pdf](https://nj.gov/infobank/circular/cir25-12-OMB.pdf)) is available on the website.

- Part III. Policy — All state agencies that disburse federal grant, state grant or state aid funds to recipients that expend \$1000,000 or more in federal financial assistance **or** State financial assistance within their fiscal year must require those recipients to have an annual single audit, or a program specific audit, performed in accordance with the Act, Amendments, Subpart F - Audit Requirements and State policy. The federal government will not pay for any costs of auditing a recipient that is exempted from having an audit conducted under the Act and Subpart F for reasons that expenditures under federal awards are less than \$1000,000 during the recipient's fiscal year.
- All state agencies that disburse federal grant, State grant, or State aid funds to recipients that expend less than \$1000,000 in federal **or** State financial assistance within their fiscal year, but expend \$100,000 or more in State **and/or** federal financial assistance within their fiscal year, must require these recipients to have either a financial statement audit performed in accordance with Government Auditing Standards (Yellow Book) or a program-specific audit performed in accordance with the Act, Amendments, and Subpart F - *Audit Requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Note that program specific audits in accordance with subpart F can be elected when a recipient expends federal or State awards under only one federal or State program and the federal or state program's statutes, regulations, or terms and conditions of the grant do not require a financial statement audit of the recipient. Note: because of the requirements at N.J.S.A. 18A:23-1 et. seq. requires every board of education to undergo a financial statement audit, a program specific audit is not appropriate for any New Jersey school district, charter school board of trustees or renaissance school project board of trustees.

Note to Auditors Regarding TPAF On-behalf Pension and Other than Pension Employee Benefits (OPEB) Payments and the State Single Audit Determination under CL 15-08-OMB

The Department's policy with regard to TPAF on-behalf pension and other than pension benefits payments (OPEB) made by the State remains unchanged from the guidance under previous State Single Audit policies. That policy requires auditors to include the amount of TPAF On-behalf payments (pension and OPEB) made by the State to the benefit of the school employer in the threshold calculation and determination of whether or not the school is subject to a single audit. As reiterated and illustrated in the following section, the amount reported as TPAF On-behalf pension and OPEB, however, is excluded from the major program determination. Exclusion from the major program determination is required because of the absence of specific compliance requirements on the part of the school related to the State's TPAF On-behalf pension and OBEP payments. Please note this requirement does not impact the compliance requirements for Reimbursed TPAF Social Security (FICA) Contributions for a school's employees that have been funded by federal programs. Accordingly, TPAF Social Security Contribution reimbursements made by the State to the school are properly included in the threshold calculation and determination of whether or not the school is subject to a single audit, and also in the major program determination.

State Aid/Grant Compliance Supplement

Compliance requirements of the Department of Education (and other departments) are contained in the annual *State Grant Compliance Supplement* which is published to assist auditors in testing recipient compliance with state grant and state aid financial assistance programs and applicable laws and regulations. The *State Grant Compliance* is available on the Department's audit webpage as well as on the [Treasury's OMB website](https://www.nj.gov/treasury/omb/) at [nj.gov/treasury/omb/](https://www.nj.gov/treasury/omb/) (see Highlights). For Department of Education's 2025 Compliance Supplement, please visit the Department's "[Audit Information](https://www.nj.gov/education/fpp/audit/)" ([nj.gov/education/fpp/audit/](https://www.nj.gov/education/fpp/audit/)) webpage.

AICPA Single Audit Guidance

The AICPA audit guide, [Government Auditing Standards and Single Audits \(Audit Guide\) 2025](https://www.aicpa-cima.com/topic/government/yellow-book.html) edition is updated to include OMB Uniform Guidance for federal awards and is available for purchase from the AICPA website at <https://www.aicpa-cima.com/topic/government/yellow-book.html>.

Single Audit Threshold under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and New Jersey State Policy Circular 25-12-OMB

New Jersey Circular 25-12-OMB provides the single audit threshold for fiscal year ended June 30, 2025 and thereafter is \$1,000,000 or more expended in federal financial assistance **or** state financial assistance within the recipient's fiscal year. That is, any school district, charter school, or renaissance school project that has expended \$1,000,000 or more in federal **or** state assistance during the year under audit, must have a single audit conducted. As stated above, Treasury Circular 25-12-OMB reiterates the federal government will not provide resources to pay for any costs of auditing a recipient that is exempted from having an audit conducted under the Act and Subpart F — Audit Requirements because its expenditures under federal awards are less than \$1,000,000 during the recipient's fiscal year.

Risk Based Approach

Determination of Major Federal and State Programs

Once it is determined that a federal and/or State single audit is required, auditors are to refer to section 200.518 of *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* which requires the auditor to use a risk-based approach to determine which Federal programs are major programs; section 200.519 for risk criteria; and section 200.520 for low-risk auditee criteria. New Jersey Treasury Circular 25-12-OMB, Part III, Policy, requires auditors to **apply the same risk-based approach to programs supported by State Financial Assistance** as required for federal programs.

Major Program Determination as per section 200.518 of the Code of Federal Regulations and New Jersey Treasury Circular 25-12-OMB:

Total Federal or State awards expended	Type A/B threshold
Equal to or exceed \$1,000,000 but less than or equal to \$25 million	\$1,000,000
Exceeds \$34 million but less than or equal to \$100 million	Total Federal awards expended times .03
Exceeds \$100 million but less than or equal to \$1 billion	\$3 million
Exceeds \$1 billion but less than or equal to \$10 billion	Total Federal awards expended times .003
Exceeds \$10 billion but less than or equal to \$20 billion	\$30 million
Exceeds \$20 billion	Total Federal awards expended times .0015

Utilizing the table above, auditors perform separate calculations for federal and for State programs. For example, a school district expended \$20 million dollars for federal programs during the fiscal year under audit. The school district expended greater than \$1,000,000 and is therefore required to undergo a federal single audit. At this level of total federal expenditures, the table results in any federal program that expended more than \$1,000,000 in federal dollars for this fiscal year being labeled as a "Type A program".

Any program that does not meet the quantitative threshold for a “Type A” program this fiscal year is considered a Type B program. Repeat this calculation and determination for State programs.

Note to auditors: The four-step process that auditors must follow for expenditures federal and state awards is described in detail at 200.518 through 200.520 of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Auditors should be aware that the minimum threshold for classification as a Type A program has been increased to \$1,000,000 (from \$750,000) beginning with fiscal year 2024-25. Upon OFAC review of the submission of the Single Audit Summary, failure to correctly calculate the threshold is a material weakness that may result in the school district, charter school, or renaissance school program’s major programs (federal and/or State) not being properly audited during the current fiscal year, or the two most recent audit periods.

Summary of Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR sections 200.518 through 200.520)

Summary of Type A Program Risk Rating for Federal and for State Programs

Once Type A programs are identified (step 1) based on the dollar thresholds reviewed above, the risk of each Type A program is required to be assessed resulting in the labeling of each Type A program as high risk or low risk. In order to identify (step 2) which Type A programs are low-risk, the auditor must refer to the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* section 200.519 *Criteria for Federal program risk*. Next, in order for the auditor to conclude that a Type A program is low risk in accordance with section 200.518 (c), the program must have been:

- i. Audited as a major program in at least one of the last two fiscal years, and;
- ii. In the most recent audit period the program must have **not** had:
 - a. A modified opinion on the program in the auditor’s report on major programs compliance opinion
 - b. Internal control deficiencies which were identified as material weakness in the auditor’s report on internal control for major programs
 - c. Known or likely questioned costs exceeding 5 percent of the total federal/State awards All Type B programs identified as high-risk under step 3 expended for the program

Summary of Type B Program Risk Rating 200.518(d) - (step 3)

Any program that does not meet the quantitative thresholds for a Type A program is considered a Type B program. The auditor is required to perform a risk assessment on Type B programs that exceed twenty-five percent (.25) of the Type A threshold determined in step 1. Of those Type B programs identified as exceeding 25% of the Type A threshold, the auditor must identify Type B programs which are high-risk using professional judgment and criteria found in section 200.519. The auditor is not required to identify more high-risk Type B programs than at least one fourth (25%) the number (dollars) of low-risk Type A programs identified as low-risk under step 2. The only single criterion that would automatically result in an assessment of high risk for a Type B program would be a known material weakness in internal controls or compliance problems.

Summary of Determining What Programs to Audit (step 4)

At a minimum, the auditor must audit all of the following as major federal/State programs:

- All Type A programs **not** identified as low risk under step 2
- All Type B programs identified as high-risk under step 3
- Additional programs as may be necessary to comply with the percentage of coverage rule discussed in the following paragraph

Summary and Effect of Criteria for a Low-risk Auditee

If the auditee meets the criteria specified in *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* section 200.520 for identification of the auditee as a “low-risk” auditee, policy permits the auditor to audit only the major programs identified as Type A programs not labeled as low-risk and such additional federal/State programs with federal/state awards expended that in aggregate for federal/state awards (determined separately for federal and for State awards) encompass at least 20 percent (.20) of the total federal or State (federal and State are separate calculations) awards expended. If not determined to be a low-risk auditee, the auditor must classify the major programs identified as Type A programs not labeled as low-risk and such additional federal/State programs with federal/state awards expended that in aggregate for federal/state awards (determined separately for federal and for State awards) encompass at least 40 percent (.40) of the total federal or State (federal and State are separate calculations) awards expended. The criteria presented in section 200.520 must be met for an auditee to be identified as a low-risk auditee. Auditees that meet **all** of the following conditions for each of the preceding two audit periods qualify as a low-risk auditee and must be eligible for reduced audit coverage in accordance with section 200.518:

- i. Single audits were performed annually. This includes submitting in a timely manner the data collection form and the reporting package to the Federal Audit Clearinghouse.
- ii. The auditor's opinion on whether the financial statements were prepared in accordance with GAAP (or a basis of accounting required by state law) and the auditor's opinion on the schedule of expenditures of awards were unmodified.
- iii. There were no deficiencies in internal control which were identified as material weaknesses under the requirements of Generally Accepted Governmental Accounting Standards (GAGAS)
- iv. The auditor did not report a substantial doubt about the auditee's ability to continue as a going concern.
- v. None of the federal (or State) programs had audit findings from any of the following in either of the preceding two audit periods in which they were classified as a Type A program:
 - a. Internal control deficiencies identified as material weaknesses in the auditor's report on internal control for major programs as required by section 200.515 paragraph (c),
 - b. Known or likely questioned costs that exceeded five percent of the total federal/state awards (calculated separately for federal and State programs) expended for a Type A program during the audit period,
 - c. A modified opinion on a major program in the auditor's report on major programs as required by section 200.515 paragraph (c)

The Report on the National Single Audit Sampling Project issued by the President's Council on Integrity and Efficiency in June 2007 indicated numerous errors in the single audits. To address single audit deficiencies and to enhance the overall quality of single audits, the NJDOE Office of Fiscal Accountability and Compliance (OFAC) implemented the Single Audit Summary Sheet. This Summary is required as part of the ACFR Reporting Package submitted to New Jersey Department of Education. Shaded areas are entered by the department or are automatically calculated. The auditor must complete all questions in sections A, C and F for every district/charter school/renaissance school project and all questions in Section D of the Summary for districts/charter schools/renaissance school projects that have a federal and/or state single audit. The form is accessible through the FY25 [Single Audit Summary](http://nj.gov/education/fpp/audit/singleaudit/) webpage (nj.gov/education/fpp/audit/singleaudit/).

Schedules of Expenditures of Federal Awards and State Financial Assistance

2 CFR Section 200.510 (b)

All special projects including those funded bypass-through monies, other than those funded locally under the general fund, must be separately accounted for in the school district/charter school/renaissance school project accounting records. **Under the state single audit policy, if the school district/charter school/renaissance school project is subject to either a state or federal single audit, the ACFR must include a separate Schedule of Expenditures of Federal Awards (Schedule A) and a separate Schedule of Expenditures of State Financial Assistance (Schedule B).** The totals reflected in each schedule must agree with the total awards expended as determined in accordance with section 200.502. The required format of the schedules included in the sample ACFR on the Department's website is designed to provide the history of a grant from its initial award to the final disposition of the funds through either their expenditure or their refund to the grantor. Beginning with the year ended June 30, 2016, 200.510(b)(4) requires the schedule(s) be revised and expanded to report:

1. In columnar form, whether the total expenditures (defined at 200.34) for each grant were funded directly by the grantor or received by the grantor as a pass-through award from a pass-through entity (defined by 200.74), followed by the total expenditures.
2. In columnar form, the dollar amount of the total expenditures passed through to sub-recipients (as defined at 200.93). If the payment was issued to a contractor (as defined at 200.23 and referred to as a vendor under A-133) it is not considered pass-through funding provided to a sub-recipient. For additional guidance regarding sub-recipient and contractor determinations, auditors are advised to refer to section 200.330. Instructions regarding schedule preparation are included in this section of the Audit Program.

Preparing the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance

Two separate schedules, the *Schedule of Expenditures of Federal Awards* and the *Schedule of Expenditures of State Financial Assistance*, are prepared from the grantee records and must include all active (i.e. - not closed) financial assistance programs in which a grantee is participating regardless of the fund in which they are accounted. Each schedule must reflect the current fiscal year's activity as well as total disbursements by program in the format presented in this chapter of the Audit Program. The information presented on these schedules must agree with the amounts reported in the *Budgetary Comparison Schedules and the Combining Schedule of Program Revenues and Expenditures, Special Revenue Fund — Budgetary Basis*. Explanations of the information required to be included are presented below.

Specific New Jersey Department of Education Requirements

- Reporting of future fiscal years' State Aid advanced to a school district during the current fiscal year that will be repaid by the school district to the State through deductions from subsequent years' State Aid payments. In accordance with the "advance" agreement and guidance provided to the school district at the time of the "advance", repayments are generally scheduled to be made over a 10-year period and must be reported as follows:

- i. For purposes of the *Schedule of Expenditures of State Financial Assistance* do not report the "advance" as State Aid revenue in the year of receipt. In the ensuing repayment years, report the full State Aid award per the award notice(s) on the Schedule of State Financial Assistance; don't reduce the State Aid revenue per the State Aid award notice for cash deductions made by the Department representing repayment of the State Aid advance. The annual repayment of principal and interest made through State Aid deductions are recorded and reported as an appropriation and expenditure against that year's State Aid award.

To summarize:

- ii. Record and report the advance of State Aid as general fund state aid revenue on the budgetary basis (C-1) in the fiscal year of receipt
- iii. Report the advance of State Aid as an "Other Financing Source" on the Statement of Revenues, Expenditures, and Changes in Fund Balance (B-2) in the fiscal year of receipt
- iv. Report the advance of State Aid as a current/long term liability in the District-wide Statement of Net Position (A-1)
- v. In the fiscal year of receipt, do not report the advance of State Aid as state aid revenue on the *Schedule of Expenditures of State Awards* (Schedule B)
- vi. During the repayment period – record and report state aid in accordance with the current year award notice. Appropriate the repayment of principal and interest (if any) in the appropriation accounts provided in the budget/chart of accounts.

Dr. State Aid Receivable
Cr. State Aid

Dr. Cash
Dr. Loan Principal
Cr. State Aid Receivable

- vii. During the repayment period, report the full current year state aid award (do not reduce the current year state aid award by the amount to be withheld by the State to repay the loan) on the Schedule of Expenditures of State Awards. The annual repayment made through the state aid deduction is simply an expenditure (against the appropriation of P&I) of that state aid.
- TPAF On-behalf Pension and Other than Pension Employee Benefits are reported on the *Schedule of Expenditures of State Financial Assistance*. Please see page II-SA.3 of this Audit Program for additional guidance.

- Both schedules are prepared using budgetary expenditures comparison schedules which must be reconciled to the *Balance Sheet — Governmental Funds on the Budget to GAAP Reconciliation* in the Notes to RSI. The adjustment for the state aid payments made in July 2023 (recognized on GAAP in 2023-24 and July 2024 (not recognized on GAAP until 2024-25) (general and special revenue fund) as well as encumbrances in the special revenue fund will be reported as reconciling items. See Section I-8 and III-3 for additional guidance.
- Both schedules must be in the same format as those shown in the sample schedules in this chapter. Where the final Expenditure Report has been approved by the Office of Grants Management, the prior year carryover grant funds and the current year grant funds may be combined on a single line of the *Schedule of Expenditures of Federal Awards*. The carryover portion of the approved grant amendment is considered expended first. See the guidance and illustration in the beginning of this chapter under the header Carryover/Deferred Revenue/Due Back to Grantor. Schedules must be subtotaled by grantor and reflect grand totals for the following columns: Budgetary Expenditures, (Intergovernmental Accounts Receivable), Deferred Revenue and Due to Grantor. For federal awards only, the value of noncash assistance may be included in the notes as opposed to directly entered and reported on the federal schedule. In addition, federal programs included in a cluster of programs must be listed individually.
- Districts/charter schools/renaissance school projects may have received (from the Department) grant funds in advance of the expenditure of the grant funds received. When the grantee elects to carry over the unexpended current year balance approved through the Final Expenditure Report, and the district/charter school/renaissance school project has received advance funding, the Allocation Section of the subsequent year's Grant Application includes the received but unexpended funds on a separate line marked "Overpayment." At year end, any portion of the "Overpayment" funds for which the liquidation period associated with the prior year carryover funds has expired and has not yet been returned to the Department, remains refundable to the Department, and shall be reported on Schedule A, in the column entitled "Due to Grantor." When the grantee elects not to carry over the unexpended current year balance approved through the Final Expenditure Report, and the grantee has received advance funding that has not been returned to the Department at year end, this amount remains refundable to the Department, and shall be reported on Schedule A, in the column entitled "Due to Grantor."
- When the grantee elects not to carry over the unexpended current year balance approved through the Final Expenditure Report, and this balance of funds was not advance paid to the grantee, the balance is considered "released" by the grantee to the DOE. Released funds are unexpended award amounts that have not been received by the grantee and are automatically calculated in EWEG and indicated as a release of funds in the Final Expenditure Report on the Expenditure Summary tab. Those funds will not be claimed by the grantee. The amount of funds released by the grantee (not expended by the grantee and not advanced/remitted by the DOE) should be presented on Schedule A, in the column entitled "Adjustments".
- All funds that have been refunded during the fiscal year shall be shown on Schedule A, in the column entitled "Repayment of Prior Year Balances."

Definitions/Headers

- 1) **Grantor/Program Title:** This column designates the original grantor department/agency (grantor) of the financial assistance and the name of the assistance program. Programs are classified by grantor and are further delineated within grantor as to direct or pass-through programs. The schedule must identify the program as direct or pass-through. When there are several active grants within the same program they will be presented separately within the schedule.
- 2) **Federal (AL) Number:** This is applicable to the Schedule of Expenditures of Federal Awards only and represents the federal program number obtained from the Assistance Listing (AL). When the (AL) number is not available, this fact should be noted, and the program should be identified by another identifying number, if available.
- 3) **(Federal FAIN Number:** This Federal Award Identification Number (FAIN) has been assigned by the applicable federal agency to each federal grant and is required to be used in all federal award and sub-award documents. It is intended to enhance data on USASpending.gov. A table that contains the FAIN, (AL) and Federal Award Date for each NJDOE federal grant is posted on OGM's FY2024 FAIN webpage annually as soon as the information is received from USDOE.
- 4) **Grant (Contract) or State Project Number (State Aid NJCFS Number):** This represents the state identifying number that can be obtained in a latter page of this chapter of the Audit Program (II-SA) or from the NJ State Appropriations Handbook. It is used by the NJ Department of Education for monitoring and reconciling state awards. On the federal schedule, this represents the federal grant project identifier.
- 5) **Program/Award Amount:** Designates the amount of the initial program award. The full amount of the award or grant agreement should be reported in this column. For State awards, Noncash awards such as a state grant for facilities (EDA/SCC/SDA grants) which are paid directly by the EDA/SCC/SDA to the vendors are included in this column and may be notated (NC).
- 6) **Grant Period:** Represents the initial period for which the program was awarded. Reminder that grant periods may exceed a twelve-month period and begin or extend beyond the fiscal year under audit.
- 7) **Balance at June 30, 2024:** This is used to report deferred revenue, intergovernmental accounts payable (due to grantor), or intergovernmental accounts receivable for those prior year programs which have balances as of the end of the prior fiscal year. On the *Schedule of Expenditures of Federal Awards* these amounts are shown netted in one column, but the grantee may separate them into multiple columns. On the *Schedule of Expenditures of State Assistance*, a separate column is presented for Due to Grantor. A positive amount reflects deferred revenue or intergovernmental accounts payable. A negative amount for unrestricted revenue sources represents an intergovernmental accounts receivable and a negative amount for restricted revenue sources represents a deficit in the program attributable to the deferral of the last state aid payment as required GAAP reporting under GASBS 33. The budgetary receivable included in the 2023-24 *Schedule of Expenditures of State Assistance* is not included in this column.

- 8) Carryover/(Walkover) Amount: Reflects the movement of award proceeds which have been approved for carryover into a carryover program code. Note that any walkover amount must be reflected as a negative amount on the line from which it was transferred, and a positive amount on the grant/aid program line to which it was transferred. Prior year state restricted formula aids would be reflected in this column. Where a deficit (negative in the Balance at June 30, 2024 column) in the preceding year was attributable to the deferral of the last state aid payment (GASBS 33 GAAP revenue recognition), the Carryover/(Walkover) column will show a positive on the line for the previous year and a negative on the line for the audit year. This would occur only in restricted state aid programs.
- 9) Cash Received: Reflects the amount of cash received during the current fiscal year for the applicable financial assistance program.
- 10) Budgetary Expenditures: On the *Schedule of Expenditures of Federal Awards*, expenditures must be presented in multiple columns. The first column presents expenditures of funds received as a pass-through award. The second column presents expenditures of funds received directly. Finally, a total expenditures column is presented and represents the total costs chargeable to the program during the current fiscal year. Additionally, after the column "Total Expenditures", the portion of total expenditures that has been passed through to sub-recipients must be presented in a separate column. On the *Schedule of Expenditures of State Financial Assistance*, a single column for budgetary expenditures is acceptable. The total budgetary expenditures amount must agree with the Budgetary Comparison Schedules (General Fund (GAAP) and Special Revenue Fund (Grant Accounting)) and the *Budgetary Comparison Schedule, Note to RSI* and the *Special Revenue Combining Schedule of Program Revenues and Expenditures — Budgetary Basis*.

For Preschool Education Aid, this reflects the total actual expenditures for Preschool Education. Budgetary expenditures include contribution to charter schools.

- 11) Adjustments: In instances where a grant period overlaps fiscal years and the grant has not closed out as of the end of the current fiscal year, favorable differences incurred in the liquidation of encumbrances charged as budgetary basis expenditures in the prior fiscal year should be included in the *Schedule of Expenditures of Federal Awards* (Schedule A) and *Schedule of Expenditures of State Financial Assistance* (Schedule B) in a column entitled "Adjustments." This column would not be used for differences in the liquidation of encumbrances on grants which have closed out as of the end of the current fiscal year since these differences would affect current year expenditures. Reporting this information separately from current year expenditures will provide a clearer indication of the grant activity during a period of time. Any amount reported as an adjustment in the Schedule A or Schedule B must be fully explained in the Notes to the Schedules of Expenditures of Awards and Financial Assistance, including the reason for the adjustment and the period to which it pertains. The grantee may include a column for Adjustments only if it is applicable.
- 12) Repayment of Prior Years' Balances: Repayments are made during the current fiscal year to a grantor for unexpended funds on a program whose grant period has expired, and no carryover was granted or allowed. Do not list Repayment of Prior Years' Balances unless refunds have been sent to the grantor during the current year. The grantee may include a column for Repayment of Prior Years' Balances only if it is applicable.
- 13) Intergovernmental Accounts Receivable at June 30, 2025: Amounts due from the grantor, as of fiscal year end, are reflected here. The amounts reported must agree with the amounts reported in the Balance Sheet (Exhibit B-1) for the governmental funds or with the Food Service column in the Statement of Net Position (Exhibit B-4) for the Proprietary Funds.

- 14) Deferred Revenue at June 30, 2025: Unexpended award proceeds as of fiscal year end which are expendable in the subsequent fiscal year are reflected here. On the *Schedule of State Financial Assistance*, for Preschool Education Aid, if the grantee has deferred revenue, the amount reported in the Schedule B plus the state aid payment made in July of the subsequent year should agree to the amount calculated on the Special Revenue Restricted Aid Schedules as actual carryover.
- 15) Due to Grantor at June 30, 2025: Unexpended award proceeds which are due back to the grantor as of fiscal year end are listed here. These amounts are reflected in the general ledger as Intergovernmental Accounts Payable and should reconcile to the amounts reported in the Basic Financial Statements and in the Combining Schedules by the amount of the state aid payment (general and special revenue fund) made in July of the subsequent year. This column will be utilized by the Department of Education to identify and collect moneys due to the state for federal and state programs. If a grantee has amounts due back to the grantor at the end of the fiscal year, that amount must appear in the Due to Grantor column of the current fiscal year, and also in each subsequent year's ACFR as a balance at June 30 of the prior year until the amount is ultimately repaid. If a grantee has no unexpended award proceeds due back to the grantor, show the column heading and leave the column blank. As grant periods may exceed a twelve-month period and begin or extend beyond the fiscal year under audit, auditors should ensure that the correct grant period is utilized when determining the amount due to Grantor. See the discussion on pages II-SA.12.
- 16) Budgetary Receivable: The amount reported in the first MEMO column on Schedule of Expenditures of State Financial Assistance is computed using the Program/Award amount less the cash received. A deficit in a program cannot exceed this amount.
- 17) Cumulative Total Expenditures: This column is a memo only column, used on the Schedule of Expenditures of State Financial Assistance, and reports the cumulative expenditure of a grant. If the grant crosses fiscal years, the amount may differ from the budgetary expenditures since the budgetary expenditures represents expenditures for only the current fiscal year. These amounts will most likely be the same for most forms of state aid reported by NJ school districts/charter schools/renaissance school projects.
- 18) Note Reference(s): This column (on both schedules) is used to indicate the footnote to which a program is related.

Additional Guidance

Federal Awards: Carryover/Deferred Revenue/Due Back to Grantor

If the budgetary expenditures incurred by the district/charter school/renaissance school project (grantee) are less than the amount of federal aid cash received (special revenue only), the final expenditure report as submitted by the grantee will indicate carryover where permissible by statute/guidance after completion of the project period. Excess cash received is reported as deferred revenue on the *Schedule of Expenditures of Federal Financial Assistance* (Schedule A) in the single audit section of the ACFR, in the column titled "Deferred Revenue." The 2024-25 federal entitlement (formula) grant period begins July 1 and ends June 30. For discretionary (competitive) grants, the grant period begins/ends at any time, and is stated in each Notice of Grant Opportunity; there is no set period for all discretionary grants.

Upon approval of the ESEA and IDEA Final Expenditure Report by the NJDOE, any unexpended funds a grantee elects to carry over are identified as prior year carryover funds and are brought forward into a separate line in the Allocations tab of the subsequent year Grant Application in the Electronic Web Enabled Grant (EWEG) system. Auditors can view the approved carryover amounts and the final expenditures report through the public access option in EWEG. Once the grantee submits their final expenditure report and is approved, EWEG automatically calculates the four following scenarios:

- the **carryover amount** (unexpended balances to be added to subsequent year's grant allocation);
- the **overpayment** amount (that was reimbursed to grantee but not expended by end of program, and will be offset against subsequent year's allocation);
- the amount of any **refund** that the grantee must pay back to NJDOE (e.g. grantee may opt not to have an overpayment and submit refund check instead, or grantee may be *required* to refund funds for a disallowed expenditure(s) based on monitoring/audit, etc.); or
- any funds that must be **released** per statute because the funds were previously carried over from two years prior and thus have statutorily expired per the Tydings Amendment, which allows 27 months to obligate funds for most entitlement grants or which exceed the Title IA 15 % carryover limit which may be waived by the SEA only once every three years.

There is a line for each of these occurrences in EWEG in the Final Exp. Report's 'Expenditure Summary Tab'. In addition, any funds paid in excess of expenditures, are brought forward into a separate line marked "Overpayment" in the Allocation section of the subsequent year Grant Application. If the subsequent year application has final NJDOE approval, the grantee must develop and submit an amendment to their original application to budget the prior year carryover and overpayment funds. Please note that this applies only to ESEA and IDEA grants. It does not apply to the Perkins Secondary and Perkins Post-Secondary grants as the grants do not allow carryover of funds. For Perkins grants, any grant funds not expended by end of the program year are forfeited by the grantee, and any overpayment of funds must be refunded by the grantee.

Unexpended Funds at Year End

When the grantee elects not to carry over the unexpended current year balance approved through the Final Expenditure Report, or the unexpended balance exceeds any carryover limitation (e.g. for ESEA Title I, carryover is limited to 15% of the total allocation), **and** this balance of funds was not paid to the grantee, the balance is considered "released" by the grantee to the DOE. Released funds are unexpended and unpaid funds that have been reported/recorded as "Released Funds" in the Final Expenditure Report. Those funds will not be claimed by the grantee. The amount of funds released by the grantee (not expended by the grantee and not paid/remitted by the DOE) should be presented on Schedule A, in the column entitled "Adjustments". When the unexpended current year balance of funds has been paid/remitted by the DOE to the grantee, this balance is recorded/reported in the Final Expenditure Report as a refund due from the grantee to the DOE. Where the funds are expired (may not be expended in the subsequent year) the Final Expenditure Report will automatically classify and report those funds that have been received by the grantee but are no longer available for expenditure by the grantee as, "Refundable to the NJDOE." Report this amount on Schedule A in the column entitled, "Due to Grantor."

All funds that have been refunded during the fiscal year shall be shown on Schedule A, in the column entitled, "Repayment of Prior Year Balances." Auditors are to verify that carryover funds that are not expended by the grantee by the end of the carryover project period have been returned to the NJDOE with a copy of the EWEG "Expenditure Summary" page, by check made payable to Treasurer, State of New Jersey. Guidance provided instructed the refund was to be mailed to the Department at:

New Jersey Department of Education
Office of Administration and Budget
Revenue and Grant Accounting
P.O. Box 500
Trenton, NJ 08625-0500

If a grantee submits for reimbursement of current year (2024-25) expenditures and has carryover from the prior year (2023-24 grant, the balance of the prior year carryover funds is offset against the reimbursement until the prior year carryover funds have been fully expended/deducted from the available funds. Generally, a grantee submits for reimbursement for expenditures incurred as of that date or anticipated to be incurred by the end of the month. The reimbursement for that month will be made in the subsequent month. When the amount of cash received is less than budgetary expenditures, a receivable shall be shown as a negative amount on Schedule A, in the column entitled "(Accounts Receivable)." No negative cash balances are permissible in the balance sheet. There should be an interfund payable set up to reflect advances from the General Fund.

Liquidation period for federal grants is up to ninety (90) calendar days after the end date of the period of performance as specified in the terms and conditions of the federal award (section 200.343). For 2024-25 the liquidation period is in effect and is defined by the Office of Grants Management as ending on September 30, 2025.

Example — June 30, 2025

An ESEA award for the period July 1, 2024 to June 30, 2025 must have been obligated by June 30, 2025 and liquidated by September 30, 2025. Grant funds awarded to the grantee and received by the grantee that remained unencumbered or unexpended at June 30, 2025, should have been reported as deferred revenue in the June 30, 2025 Schedule of Expenditures of Federal Awards. Funds encumbered but unexpended at June 30, 2025 (the end of the grant obligations period), are considered carryover funds in EWEG. Carryover funds (for which payments were received by the grantee) that have not been reported as liquidated by the September 30, 2025 date are reported as overpayment funds in EWEG. Upon DOE approval of the Final Expenditure Report for the 2024-25 grant period any carryover and/or overpayment funds were made available for budgeting in the 2025-26 project period. The grantee may budget carryover and/or overpayment funds in the original (subsequent year) grant application, or where the original grant application has received final NJDOE approval as recorded in EWEG in advance of the carryover/overpayment determination, the grantee must develop and submit an amendment to their original application. The carryover/overpayment funds are considered expended first during the current grant period. Where a grantee has not obligated and liquidated the full amount of prior year carryover (2023-24 by June 30, 2025 the amounts not so obligated and liquidated are automatically calculated in EWEG in the final expenditure report's Expenditure Summary tab and indicated on the 'Amount to be Released' line. At June 30, 2025, any amounts received by the grantee but not as yet remitted back to the NJDOE should be reported in the June 30, 2025 *Expenditures of Federal Awards* as Due to Grantor; and every year until the funds are repaid to the grantor.

The following state/federal guidelines are applicable for grant close out procedures:

Code of Federal Regulations: Title 2, Subtitle A, Chapter II, Part 200 Subpart D, 200.343 (2 CFR 200.343) Closeout

- (d) The non-Federal entity must promptly refund any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid and that are not authorized to be retained by the non-Federal entity for use in other projects. See OMB Circular A-129 and see §200.345 Collection of amounts due, for requirements regarding unreturned amounts that become delinquent debts.

Every Student Succeeds Act (P. L. No. - 114-95) amends the Elementary and Secondary Education Act of 1965 (ESEA). ESSA/ESEA contains fiscal compliance issues including, but not limited to, supplement not supplant, commingling of funds, allowable costs, administrative costs caps, maintenance of fiscal effort, comparability, transferability, and schoolwide programs. [ESSA/ESEA Policy Guidance](#) is available on the US Department of Education's website.

Fiscal guidance on the 2024-25 ESEA Consolidated Formula Sub grant(s) is available on the [NJDOE Entitlement Grants](https://nj.gov/education/grants/entitlement/) website (nj.gov/education/grants/entitlement/).

Pursuant to the *Elementary and Secondary Education Act* of 1965 (ESEA) as amended by *Every Student Succeeds Act* (ESSA), the United States Department of Education (USDE) has provided guidelines for preparing the schedule of expenditures of federal financial awards when grantees transfer amounts among ESEA programs, consolidate administrative funds of ESEA programs or combine ESEA funds in a schoolwide program.

Federal Awards: Title I Schoolwide Status

All schools authorized to operate Title I, Part A schoolwide programs may consolidate (blend) certain federal funds. If a school does consolidate (blend) funds from different federal programs, the expenditures are accounted for down to the function object level as a combined federal source. These expenditures must be allocated back to the original federal funding sources as of September 30, in a manner similar to that applied to the Blended Resource Fund 15 for a district that is required to use school-based budgeting. This activity for districts not required to use school-based budgeting, as well as charter schools/renaissance school projects, will be recorded in Fund 20, not Fund 15. This applies to all schools authorized to operate Title I, Part A schoolwide programs in the 2024-25 school year.

One of the provisions of implementing Title I, Part A schoolwide programs is the option for schools to consolidate (blend), whenever possible, all local, state, and federal resources into one funding stream to be implemented during the applicable year of the school's Annual School Plan (ASP). It is important that districts/charter schools/renaissance school projects are cognizant of the federal laws permitting consolidating (blending) of federal resources, particularly as it pertains to the *Elementary and Secondary Education Act of 1965 (ESEA)* - Title I, Part A, as amended by the *Every Student Succeeds Act (ESSA)* [P.L. 114-95], enacted December 10, 2015. In addition, the United States Department of Education (USED) provides written guidance, program ideas, and audit information on schoolwide programs on their website: <https://www.ed.gov/>. Refer to USED guidance document for details on [leveraging federal funds in a schoolwide program](#).

The basics of a Title I, Part A schoolwide program are summarized below. The above resources should be referenced for more detailed and specific information related to operating a Title, Part A I schoolwide program.

ESEA permits districts/charter schools/renaissance school projects to consolidate (blend) and use funds “together with other federal, state and local funds, in order to upgrade the entire educational program of a school that:

- 1) Serves an eligible school attendance area in which not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families,” and as an exception to the rule,
- 2) Serves an eligible school attendance area in which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families, if the school receives a waiver from the state educational agency (New Jersey Department of Education) to do so, after taking into account how a schoolwide program will best meet the needs of the students in the served school in order to improve academic achievement and other factors.” [ESEA §1114(a)(1)(A) & (B)].

The overall purpose of a Title I, Part A schoolwide program is to increase the academic achievement of **all** students in the school by allowing schools to integrate their programs, strategies, and resources.

Note: A Title I targeted assistance program uses Title I, Part A funds **only** for the provision of educational services to identified children who are failing, or most at risk of failing to meet the challenging State academic standards. [ESEA §1115]

In a Title I, Part A schoolwide program, a school is not required to provide educational services solely to identified academically at-risk students; however, the school must use the Title I, Part A funds to upgrade the entire educational program in the school in order to improve the academic achievement of the lowest-performing students.

In order to be eligible for a Title I, Part A schoolwide program, the school must:

- 1) Meet Title I, Part A eligibility requirements;
- 2) Receive Title I, Part A funds;
- 3) Have at least 40 percent of the children enrolled in the school or residing in the school attendance area from low-income families;
- 4) Have less than 40 percent of the children enrolled in the school or residing in the school attendance area from low-income families and have been granted a waiver to the 40 percent poverty threshold from the NJDOE;
- 5) Demonstrate a year of planning; toward development of the Annual School Plan (ASP) ; and
- 6) Develop and implement an Annual School Plan (ASP).

Simply being a Title I school in a district required to use school-based budgeting does not make the school eligible to operate a Title I, Part A schoolwide program. **Only eligible Title I schools receiving Title I, Part A funds and meeting the 40 percent poverty threshold or having less than 40 percent poverty and receiving a waiver from the NJDOE may operate schoolwide programs, upon approval by the New Jersey Department of Education (NJDOE)** To promote effective, long-term planning, a school can maintain its schoolwide program eligibility even if it drops below the 40 percent poverty threshold however the school still must meet Title I eligibility requirements and receive Title I, Part A funds.

Without being authorized to operate a schoolwide program, a school is not permitted to consolidate(blend) federal funds with state and local finds. Ineligible schools that are required to use school-based budgeting may consolidate(blend) state and local funds only.

The auditor should review the schoolwide and school-based budgets to identify which funds were consolidated(blended) to support the Title I, Part A schoolwide program.

In addition, the auditor should ensure that the individual schools have approved schoolwide status if federal funds are being consolidated(blended) in the school's school-based budget and that only allowable program funds are consolidated(blended) in the school-based budget.

Fund 15—GAAP Basis Expenditure Testing **(Not applicable to charter schools/renaissance school projects)**

The district is required to prepare a *Schedule of Blended Expenditures — Budget and Actual* (Exhibit D-3) for each school-based budget school. This schedule accounts for all Fund 15 GAAP basis expenditures for a particular school. The auditor should obtain the detailed general ledger from which these statements were prepared, ensure that the amounts included in the schedules agree with the general ledger and then select specific expenditures for testing from the general ledger. Each expenditure tested is paid from the consolidated(blended) funds; and therefore, is paid for in part by each funding source consolidated (blended) in Fund 15 and cannot be specifically identified to a particular funding source. Each expenditure selected for testing must be analyzed to determine whether it is consistent with the applicable year of the Annual School Plan (ASP) for that school. The auditor must perform sufficient detailed expenditure testing to ensure that the GAAP expenditures recorded in Fund 15 are valid expenditures consistent with the school's ASP. This procedure should be performed to test expenditures in all school-based budget schools in the district.

Fund 15—Consolidated (Blended) Resources Testing

(Not applicable to charter schools/renaissance school projects):

A school **must** be operating an approved Title I, Part A schoolwide program in order to consolidate(blend) federal funds. If a school implementing school-based budgeting does not have approved Title I, Part A schoolwide status, the school can consolidate (blend) state and local funds only in their school-based budgets.

The auditor should review the district's approved FY 2025 *ESEA* Consolidated Subgrant Application (Application) to determine which schools within the district have Title I, Part A approved schoolwide program status. Only schools with approved schoolwide status may consolidate(blend) federal funds with state and local funds. The auditor should ensure the amounts from each federal program consolidated(blended) in the individual school-based budgets agree with the approved *ESEA* Application. This procedure should be performed to test revenues in all school-based budget schools in the district.

Once the auditor has determined that the resources transferred to Fund 15 agree with the approved *ESEA* Application; that the expenditures reported in Fund 15 are valid expenditures consistent with the Annual School Plan (ASP), and recorded any adjustments necessary to reflect the effect of errors noted during testing, the auditor should test the district's calculations of allocated GAAP expenditures and allocated GAAP surplus/carryover to ensure they are calculated in accordance with the instructions provided by the Department. If the auditor recorded any Fund 15 adjustments, the district's allocated GAAP expenditures and GAAP surplus/carryover should be recalculated. Instructions on how to perform this allocation are available on the Department's ACFR website at: nj.gov/education/finance/fp/acfr/ under the link for "School Based Budget ACFR Presentation" select "Preparing the Blended Resource Fund 15 — Schedule of Expenditures Allocated by Resource Type — Actual (Exhibit D-2 series)."

Fund 15—Budgetary Basis Encumbrance Testing

(Not applicable to charter schools or to renaissance school projects)

Expenditures incurred in Fund 15 are recorded on the GAAP basis. Expenditures included in the *PreKEA*, (Exhibits E-2), the *Special Revenue Fund Combining Schedule of Program Revenues and Expenditures — Budgetary Basis* (Exhibit E-1), and the *Schedules of Expenditures of Federal Awards and State Financial Assistance* (Exhibits K-3 and K-4) are reported on the budgetary basis and therefore include encumbrances as expenditures. The amounts calculated on the *Schedule of Expenditures Allocated by Resource Type — Actual* (Exhibit D-2) are on the GAAP basis and will need to be adjusted for any encumbrances when including those expenditures in these schedules.

Once the auditor has determined that the encumbrances for each school are valid and has recorded any adjustments necessary to reflect the effect of errors noted during testing, the auditor is required to test the district's calculations of allocated encumbrances to ensure they are calculated in accordance with the instructions provided by the Department. If the auditor recorded any encumbrance adjustments, the district's encumbrances should be reallocated. Instructions on how to perform this allocation are available on the Department's ACFR website nj.gov/education/finance/fp/acfr/ under the link for Special Revenue Fund Combining Schedule of Program Revenues and Expenditures— Budgetary Basis (Exhibit E-1).

A sample encumbrance calculation (Exhibit D-2 Worksheet) is available on the Department's ACFR website (nj.gov/education/finance/fp/acfr/) to illustrate the calculations and the reporting of the amounts on Exhibit D-2. This worksheet should not be included in the ACFR. The sample encumbrance calculation includes an allocation of encumbrances to the Combined General Fund Contribution and State Resources. This was done to illustrate how the total encumbrances are allocated based on the "% of Total Resources." Encumbrances are not reported as expenditures in Fund 15. The Reserve for Encumbrances is reported in the "Assigned" and/or "Committed" sections of the fund balance recapitulation as "Year-end Encumbrances" in the Fund 15 column of the Combining Balance Sheet (Exhibit D-1). The Combining Balance Sheet is required to be included in the ACFR.

Once the auditor has gained assurance that the Fund 15 expenditures and encumbrances are valid expenditures and encumbrances consistent with the corresponding Annual School Plan (ASP), and the allocations of the total Fund 15 GAAP basis expenditures and encumbrances are correct, the auditor must ensure the correct amount of school-based budgetary expenditures has been included in the *Schedules of Federal Awards and State Financial Assistance* (Exhibits K-3 and K-4) for each restricted federal or state program, the *Special Revenue Fund — Combining Schedule of Program Revenues and Expenditures — Budgetary Basis* (Exhibit E-1) and the *PreKEA Restricted Aid Schedules* (Exhibit E-2 series). The school-based budget expenditures included on the *Schedules of Federal Awards and State Financial Assistance* for each restricted federal or state aid the *Special Revenue Fund Combining Schedule of Program Revenues and Expenditures — Budgetary Basis* and the *PreKEA Restricted Aid Schedule* should be the total of the GAAP basis expenditures allocated to the particular restricted aid plus the total current year encumbrances allocated to the particular restricted aid less the total prior year encumbrances allocated to the particular restricted state aid at all school-based budget schools in the district.

State Awards: Carryover/Deferred Revenue/Due Back to Granter

The restricted formula aid Preschool Education Aid which is not fully expended or encumbered by year end must be carried over and reported as deferred revenue on Schedule B in the column entitled "Deferred Revenue."

Districts may not carry over Nonpublic state aid. In the event the budgetary expenditure incurred by a district is less than the amount of state aid cash received (Nonpublic), the district shall refund the unexpended state aid after the completion of the school year. Refunds of unexpended state aid for Chapters 192 and 193 shall be paid no later than December 1 (*N.J.S.A.* 18A:46-19.8 and 18A:46A-14). Any return of funds will be accomplished through the reduction of state aid payments to the district in the year immediately following the current year under audit. The Office of School Finance will adjust the amount of aid based on the unexpended balances reported on the *Schedule of Expenditures of State Financial Assistance* (Schedule B) of the single audit report, column entitled "Due to Grantor". Where the public school district responsible for the provision of supplies or services enters into a contract with a third-party provider of supplies or services for nonpublic school students (parentally placed students with disabilities), the third-party provider must provide the school district with a monthly detailed statement of expenditures made by the third-party provider on behalf of the student(s) receiving the supplies or services. The school district's annual Nonpublic Project Completion Report (NPCR), and Schedule B, must reflect only the actual expenditures reported by the third-party provider. The transfer of funds by the district to the third-party provider is not an expenditure of funds for purposes of the NPCR, Schedule of Expenditures of State Awards, or Audsum. The following state guidance is applicable for grant close out procedures:

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- (C) “The Grantee will, together with the submission of the final expenditure report, refund to the Department any unexpended funds or unobligated (unencumbered) cash advanced, except such sums that have been otherwise authorized in writing by the Department to be retained.”

Preparing the Schedules of Expenditures of Federal Awards and State Financial Assistance

Program Notes to Auditors Relative to the Expenditure Schedules

State

- The award amount and budgetary expenditure figures for general fund state aids other than TPAF/Social Security/OPEB reimbursements should be equal and agree with the amount shown as revenues for the applicable state aid in the budgetary statements/schedules. This also applies to on-behalf TPAF Pension and OPEB amounts which must be included in the *Schedule of Expenditures of State Financial Assistance*.
- TPAF/Social Security reimbursements must be reflected on the *Schedule of Expenditures of State Financial Assistance*. Any receivable outstanding from the prior year should be shown on a separate line. The current year award and expenditure amount represents the total of the amounts submitted for reimbursement during the current year. The uncollected balance (cash received minus amount billed) is shown as intergovernmental accounts receivable at year-end.

Federal

- Food Distribution Program should be presented in the schedule at the full cash equivalent value. The award and cash received amounts should be the value of the commodities distributed during the year. The budgetary expenditures amount is the amount of inventory consumed and the deferred revenue amount is the ending inventory amount.
- The *Individuals with Disabilities Education Act (IDEA)*, expends funds on a first-in-first-out basis. Grantee should expend available carryover funds first during the fiscal year before expending current year IDEA-B funds. IDEA-B funding is available for expenditure on behalf of public school students with disabilities (public IDEA-B) and a portion of the IDEA-B funding is available for expenditure on behalf of parentally-placed nonpublic school students with disabilities (nonpublic proportionate share) where applicable. Charter schools, vocational schools, and renaissance school projects do not have a nonpublic responsibility. The portion of IDEA-B funding that is available for expenditures made for services provided to parentally-placed students with disabilities in private schools (nonpublic proportionate share) must be expended in accordance with 34 CFR 300.133 (a). When a school district has not expended for equitable services all of the funds described in paragraphs (a)(1) and (a)(2) of this section by the end of the federal fiscal year (FFY) associated with those funds, the school district must obligate the remaining funds for special education and related services to parentally-placed nonpublic school children with disabilities during a carryover period of one additional year. If there are unexpended funds at the end of the second federal fiscal year, and the district can provide an assurance that the district has consulted with the representatives of parentally-placed nonpublic school students with disabilities, the unexpended two-year-old nonpublic IDEA-B funding (nonpublic proportionate share) is deducted from the public expenditures (public IDEA-B) at the grant close out (Final Expenditure Report). The resultant increase to unexpended and available public IDEA-B funds may be used to increase the current public IDEA-B grant as carryover funds.

- IDEA-B funds may be provided for Coordinated Early Intervening Services (CEIS). School districts/charter schools /renaissance school projects are classified as either required to use these funds for this purpose or as having elected to use funds for this purpose. CEIS expenditures are capped at 15 percent of the current grant defined as the combined amount of the Basic plus Preschool awards. School districts /charter schools/renaissance school projects that were required to use the funds for this purpose must carryover the unexpended CEIS dedicated funds for the same purpose. For the CEIS “required” grantee, current year funds available for CEIS are equal to 15 percent of the current year grant plus the carryover of unexpended prior year CEIS funds. If a CEIS “required” grantee has not expended the carryover CEIS funds by the end of the second year, the grantee must return/release the unexpended funds to the US Department of Education. School districts /charter schools/renaissance school projects that had elected to use the funds for CEIS carryover unexpended funds at the end of the first year as regular public school funds (public IDEA-B funds) and are not required to return unexpended elected CEIS funds. CEIS “elected” districts/charter schools/renaissance school projects are capped at 15 percent each year.

Schedule of Questioned Costs (section 200.515(d)) and Audit Findings (sections 200.5 and 200.516)

The identification of major programs with an asterisk (*) in the schedule of expenditures of federal awards and state financial assistance is not required. This information is included in the Schedule of Findings and Questioned Costs prepared by the auditor.

Auditors should be aware that effective June 30, 2016 the State policy for reporting questioned costs has been revised from \$10,000 to coincide with the federal threshold of \$25,000 provided in section 200.516.

Office of Fiscal Accountability and Compliance Requirements Regarding the Schedule of Questioned Costs

The Department’s Office of Fiscal Accountability and Compliance (OFAC) acts on the Commissioner’s behalf in the receipt, exchange, review and investigation of information relevant to the efficient supervision of all schools in the state receiving support or aid from federal and state appropriations, N.J.S.A. 18A:4-23. The OFAC performs investigations and many auditing functions, including the coordination of monitoring activity related to allowable uses of federal funds. The auditor is required to perform follow-up tests/procedures, as necessary, to ensure that all findings contained in audit reports issued by the OFAC have been properly resolved. The conclusions drawn from the follow-up tests and procedures performed on OFAC findings by the independent auditor where the district is subject to a federal and/or state single audit must be summarized in the Federal and/or State Financial Assistance Findings and Questioned Costs (Section III) of the Schedule of Findings and Questioned Costs. The auditor is required to report the status of the OFAC finding in the Auditor’s Management Report.

Compliance and Refunds of Grant Awards and the Schedule of Findings and Questioned Costs

The Auditor’s Management Report (AMR) and the Schedule of Findings and Questioned Costs must indicate when the district/charter school /renaissance school project has failed to comply with federal and state regulations in a timely manner. Departures resulting in grant refunds are to be submitted with the final expenditure reports. Discretionary grant refunds must be returned to the Department upon approval of the final expenditure report. If grant periods extend beyond the audit deadline of June 30, unexpended funds should be listed as Deferred Revenue and refunded with the final expenditure reports. Do not list Repayment of Prior Years’ Balances unless refunds have been sent to the grantor. If the grantee Schedule of Finding and Questioned Costs or Audit Findings indicate that refunds are due, the refunds are to be submitted promptly with an explanation regarding the findings.

Corrective Action Plan (2 CFR 200.508; 200.511)

The auditee is responsible for follow-up and corrective action on all single audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings and a Corrective Action Plan (CAP) for current year audit findings. In accordance with Section 200.516, the auditor must report upon the findings in sufficient detail and clarity to enable the auditee to prepare a corrective action plan and take corrective action. CAPs filed by the grantee with the grantor indicate noncompliance issues. Auditors should review the school district's/charter school's/renaissance school project's Findings, the Schedule of Findings and Questioned Costs and the schedules listed above. When a CAP has been adopted by the district/charter school/renaissance school project, the auditor must consider the impact of the potential noncompliance with the grant terms on the financial statements (ACFR).

Note: A grantee is only required to file a CAP if there were findings in either the ACFR or the AMR.

Federal Program Numbers
Assistance Listing
Federal Award Identification Number
(List Not All Inclusive)

AL #	FAIN #	Award Name
10.553	241NJ304N1099 251NJ304N1099	School Breakfast Program
10.555	241NJ304N1099 251NJ304N1099	National School Lunch Program Snacks HHFKA- Performance Based Seamless Summer Option
10.556	241NJ304N1099 251NJ304N1099	Special Milk Program for Children
10.558	241NJ304N1099 251NJ304N1099	Child and Adult Care Food Program - Food
10.558	241NJ314N1050 251NJ314N1050	Child and Adult Care Food Program-Admin
10.558	241NJ304N2020 251NJ304N2020	Child and Adult Care Food Program-CIL
10.559	241NJ304N1099 251NJ304N1099	Summer Food Service Program for Children — Food
10.559	241NJ304N1099 251NJ304N1099	Summer Food Service Program for Children — Admin
10.568	241NJ825Y8105 251NJ825Y8105	TEFAP - Admin
10.569	N/A	TEFAP - Food Commodities
10.579	241NJ354N8103	School Equipment
10.582	241NJ304L1603 251NJ304L1603	Fresh Fruit & Vegetable Program
12.620	H98210217627	Troops to Teachers
10.649	202225900941	P-EBT Administrative
16.839	2020YSBX0124 2021YSBX0002 2022YSBX0052	STOP School Violence
21.019	SLT0228	Coronavirus Relief Fund
21.027	SLFRFDOE1SES	COVID ARP State and Local Fiscal Recovery Fund DOE Special Education Services
84.010	S010A220030 S010A240030 S010A250030	Title I Part A Grants to Local Educational Agencies

AL #	FAIN #	Award Name
84.011	S011A220030 S011A240030 S011A250030	Title I, Part C Education of Migrant Children
84.013	S013A220030 S013A240030 S013A250030	Title I, Part D Neglected, Delinquent Children or Children At-risk of Dropping Out
84.027A	H027A240100 H027A250100	Individuals with Disabilities - States Grant
84.027X	H027X240100	Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP IDEA Basic)
84.048	V048A220030 V048A240030V048A250030	Career and Technical Education - Basic Grants (Perkins)
84.051D	V051D240008	Career and Technical Education — Teacher Pathway Initiative
84.144	S144F220030S144F240030 S144F250030	MEP Consortium Incentive
84.173A	H173A240114 H173A250114	Preschool Grants for Children with Disabilities
84.173X	H173X240114	Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP IDEA Preschool)
84.196	S196A220031 S196A240031 S196A250031	Education for Homeless Children and Youth
84.287	S287C220030 S287C240030 S287C250030	21st Century Community Learning Centers
84.324	H324A240012 H324A250012	State Personnel Development Grant
84.358	S358B240030 S358B250030	Rural & Low-Income Education (Title VI, Part B)
84.365	S365A220030 S365A240030S365A250030	English Language Acquisition (Title III)
84.367A	S367A220029 S367A240029S367A250029	Supporting Effective Instruction (Title II Part A) ESSA
84.369	S369A240031 S369A250031	State Assessment Program (Title VI, Part A)
84.372	R372A240035	Statewide Longitudinal Data System
84.377	S377A240031	School Improvement Grants

AL #	FAIN #	Award Name
84.424	S424A230031 S424A240031 S424A250031	Title IV — Student Support and Academic Enrichment (ESSA)
84.425D	S425D210027	Coronavirus Relief, and Economic Security Act — Elementary and Secondary School Emergency Relief Funds (CARES-ESSER I) Coronavirus Response and Relief Supplemental Act (CRRSA-ESSER II)
84.425R	S425R210031	Coronavirus Response and Relief Supplemental Act — Emergency Assistance for Non-Public Schools (CRSSA-EANS)
84.425U	S425U210027	American Rescue Plan — Elementary and Secondary Schools Emergency Relief Fund (ARP-ESSER)
84.425V	S425V210031	American Rescue Plan-Emergency Assistance to Non-Public Schools (ARP-EANS II)
84.425W	S425W210031	American Rescue Plan — Elementary and Secondary Schools Emergency Relief Fund -Homeless Children and Youth (ARP-HCY)
84.CON	EDOIES-25-000176 EDOIES-24-000258	National Center of Education Statistics
93.079	NU87PS004329	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance
93.600	02CH011624 02CH3093 02HE000315	Head Start Collaboration Head Start- COVID 19 (P.L. 116-260)
93.778	2005NJ5MAP	Medical Assistance Program (SEMI)

State Aid and State Grant State Account Numbers

General Fund

25	495-034-5120	-078	Equalization Aid
25	100-034-5120	-494	Equalization Aid Stabilization Aid
25	495-034-5120	-083	Education Adequacy Aid
25	495-034-5120	-089	Special Education Categorical Aid
25	495-034-5120	-044	Extraordinary Aid
25	495-034-5120	-084	Security Aid
25	495-034-5120	-085	Adjustment Aid
25	495-034-5120	-085	Additional Adjustment Aid
25	495-034-5120	-068	School Choice Aid
25	495-034-5120	-014	Transportation Aid
25	100-034-5120	-510	Adult and Post-Graduate Program Aid
25	495-034-5120	-100	Family Crisis Transportation Aid
25	495-034-5120	-005	Payment for Institutionalized Children- Unknown District of Residence
25	495-034-5094	-001	Teachers' Pension and Annuity Fund — Post Retirement Medical
25	495-034-5094	-003	Social Security Tax
25	495-034-5094	-002	Teachers' Pension and Annuity Fund
25	495-034-5094	-004	Teachers' Pension & Annuity Fund — Non-contributory Insurance
25	495-034-5094	-004	Teacher's Pension & Annuity Fund – LTD Insurance
25	495-034-5120	-071	Charter School Aid
25	495-034-5120	-094	Supplemental Enrollment Growth Aid
25	495-034-5120	-096	Under Adequacy Aid
25	495-034-5120	-097	Per Pupil Growth Aid
25	495-034-5120	-098	PARCC Readiness
25	495-034-5120	-101	Professional Learning Community Aid
25	495-034-5120	-102	Host District Support Aid
25	495-034-5120	-104	Lead Testing for Schools Aid
25	495-034-5120	-128	Maintenance of Equity Aid

Special Revenue Fund

25	495-034-5120	-086	Preschool Education Aid
25	495-034-5120	-114	State Military Impact Aid
25	100-034-5120	-064	N.J. Nonpublic Textbook Aid
25	100-034-5120	-066	N.J. Nonpublic Handicapped Aid
25	100-034-5120	-067	N.J. Nonpublic Auxiliary Services Aid
25	100-034-5120	-068	N.J. Nonpublic Auxiliary/Handicapped Transportation Aid
25	100-034-5120	-070	N.J. Nonpublic Nursing Services
25	100-034-5120	-373	N.J. Nonpublic Technology Initiative
25	100-034-5120	-509	N.J. Nonpublic Security Aid
25	100-034-5062	-032	Vocational Aid
25	495-034-5120	-128	Maintenance of Equity (MOEQ)

Debt Service Fund

25	495-034-5120	-017	School Building Aid
25	495-034-5120	-075	School Construction Debt Service Aid

Enterprise Fund

25	100-010-3350	-023	State School Lunch Program
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Insert *Schedule of Expenditures of Federal Awards*

Sample Schedule A/ Exhibit K-3

Schedule of Expenditure of Federal Awards

To display the K-3 illustration, click on the following link:

[2024-25 SchSA-A.xlsx](#)

Selecting print will produce page II-SA.21 of *The Audit Program*

Insert *Schedule of Expenditures of State Financial Assistance*

School District/Charter School/Renaissance School Project

Sample Schedule B/ Exhibit K-4

Schedule of Expenditure of State Financial Assistance

To display the K–4 illustration, click on the following link:

[2024-25 SchSA-B.xlsx](#)

Selecting print will produce page II-SA.22 of *The Audit Program*.

**Links to Department of Education Broadcast Notification information for the following
Grant awards:**

December 15

[New Jersey Learning Acceleration Program: High-Impact Tutoring Notice of Grant
Opportunity \(NGO\) Reissue](#)

Sample Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 20__

Section I—Summary of Auditor's Results

Financial Statements

[Reference — Section .516 and .518 of *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.]

Type of auditor's report issued: _____

Internal control over financial reporting:

- 1) Material weakness identified? _____ yes _____ no
- 2) Significant deficiencies identified? _____ yes _____ none reported

Noncompliance material to basic financial statements noted? _____ yes _____ no

Federal Awards

Internal Control over major programs:

- 1) Material weakness identified? _____ yes _____ no
- 2) Significant deficiencies identified? _____ yes _____ none reported

Type of auditor's report issued on compliance for major programs: _____

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 section .516(a)? _____ yes _____ no

Identification of major programs:

AL Number(s)	FAIN Number(s)	Name of Federal Program or Cluster

Dollar threshold used to distinguish between type A and type B programs:[518] \$ _____

Auditee qualified as low-risk auditee? _____ yes _____ no

Note to preparer: Show “N/A” next to the section title when a federal single audit is not required.

State Awards

Dollar threshold used to distinguish between type A and type B programs: \$ _____

Auditee qualified as low-risk auditee? _____yes _____no

Internal Control over major programs:

1) Material weakness identified? _____yes _____no

2) Significant deficiencies identified that are not considered to be material weaknesses? _____yes _____none reported

Type of auditor's report issued on compliance for major programs: _____

Any audit findings disclosed that are required to be reported in accordance with NJOMB Circular Letter 15-08 as applicable? _____yes _____no

Identification of major programs:

State Grant/Project Number(s)

Name of State Program

Note to Preparer: Show "N/A" next to the section title when a state single audit is not required.

School District/Charter School/Renaissance School Project**Sample Schedule of Findings and Questioned Costs**

For the Fiscal Year Ended June 30, 20__
(continued)

Section II -- Financial Statement Findings

[This section identifies the significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, and abuse related to the financial statements for which Government Auditing Standards requires reporting. See paragraphs 13.36 of the AICPA Audit Guide *Government Auditing Standards* for further guidance on this schedule]

(Note to Preparer -- Identify each finding with a reference number and present in the following level of detail, as applicable. Show "N/A" next to the section title when there are no findings.)

Finding XXXX-XXX**Criteria or specific requirement:****Condition :****Context:****Effect:****Cause :****Recommandations :****Views of responsible officials and planned corrective actions:**

Note to preparer: If there are no findings (financial, federal or state) show "N/A" next to the section title.

Financial/Federal/ State Notes

- 1) Provide the federal program (AL number and title) and state program (NJCFPS number) and agency, the federal/state awards number and year, and the name of the pass-through entity, if applicable.
- 2) Include facts that support the deficiency identified in the audit finding.
- 3) Identify questioned costs as required by section .516(a)(3) and .516(a)(4) of 2 CFR 200 and NJOMB Circular Letter 15-08, as applicable.
- 4) Provide sufficient information for judging the prevalence and consequences of the finding, such as the relation to the universe of costs and/or number of items examined and quantification of audit findings in dollars.
- 5) To the extent practical, indicate when management does not agree with the finding and/or questioned cost. For further guidance, auditors should refer to Government Auditing Standards, par. 5.26 through 5.30, Chapter 4 and par. 12.34 and 12.38 of the AICPA Guide Government Auditing Standards and Single Audits.

School District/Charter School/Renaissance School Project

Sample Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 20__

(Continued)

Section III -- Federal Awards and State Financial Assistance Findings and Questioned Costs

[This section identifies audit findings required to be reported by 2 CFR 200 section .516 of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. and NJOMB Circular Letter 15-08, as applicable.]

(Note to Preparer -- Identify each finding in each section with a reference number and present in the following level of detail as applicable. Show "N/A" next to the section title when there are no findings.

Federal Awards

Finding XXXX-XXX

Information on the federal program(1):

Criteria or specific requirement:

Condition (2):

Questioned Costs (3):

Context (4):

Effect:

Cause:

Recommendation:

Views of responsible officials and planned corrective actions (5):

School District/Charter School/Renaissance School Project

Sample Schedule of Findings and Questioned Costs

For The Fiscal Year Ended June 30, 20__

(continued)

**Section III -- Federal Awards and State Financial Assistance Findings and Questioned Costs
(cont'd.)**

State Awards

Finding XXXX-XXX

Information on the state program (1):

Criteria or specific requirement:

Condition (2):

Questioned Costs (3):

Context (4):

Effect:

Cause:

Recommendation:

Management's response (5):

Summary Schedule of Prior Audit Findings

If there are no prior year audit findings, it is not required to prepare the Summary Schedule of Prior Audit Findings. (K7).

Table of Contents should indicate “N/A” next to the section title when there is no Schedule.

School districts/charter schools/renaissance school projects which are required to have a federal and/or state single audit conducted in accordance with USOMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. and/or NJOMB 25-12, as applicable, are responsible for preparing the summary schedule of prior audit findings and the corrective action plan as part of the Reporting Package required to be submitted to the Federal Clearinghouse and/or state funding departments. Districts/charter schools/renaissance school projects should refer to 2 CFR 200.511 for guidance on preparing these schedules.

As reference, the following excerpts from *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are provided:

- *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*., 514(e) states “The auditor shall follow-up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee in accordance with ¶ 511(b) and report, as a current year audit finding, when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding. The auditor must perform audit follow-up procedures regardless of whether a prior audit finding relates to a major program in the current year.”
- *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*., 511 (b)(1) states “When the audit findings were fully corrected, the summary schedule need only list the audit findings and state that corrective action was taken.”
- *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*., 511 (b)(2) states “When the audit findings were not corrected, or were only partially corrected, the summary schedule shall describe the planned corrective action as well as any partial corrective action taken.”
- *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*., 511 (b)(3) When the auditee believes the audit findings are no longer valid or do not warrant further action, the reasons for this position must be described in the summary schedule.

Below is a sample of the summary schedule of prior audit findings.

**School District/Charter School/Renaissance School Project
Sample Summary Schedule of Prior-Year Audit Findings
and Questioned Costs as Prepared by Management**

For the Fiscal Year Ended June 30, 20__

[This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, USOMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. (§.511 (a)(b)) and NJOMB's Circular 25-12, as applicable.]

[Note to Preparer — Identify each prior-year finding with its prior-year reference number and present in the following level of detail. The New Jersey Department of Education requests that repeat audit findings be cross referenced to the current year number. Show “N/A” next to the section title when there are no findings.]

Status of Prior Year Findings

Finding #20XX-XXX

Condition

Current Status