October 7, 2014

TO: Chief School Administrators
   School Business Administrators

FROM: Yut’se Thomas, Director
       Office of School Finance

SUBJECT: 2015-2016 Application for State School Aid – Important Dates, Workpapers and Written Procedures

The web-based Application for State School Aid (ASSA) will be available on the Homeroom in early November 2014. There are no changes to the input screens or the data requested. The ASSA manual, questions and answers, workpapers, and PowerPoint presentation can be found at [http://www.nj.gov/education/finance/sf/stateaid_app.shtml](http://www.nj.gov/education/finance/sf/stateaid_app.shtml). Districts should use this PowerPoint presentation in training their staff.

The due date for certification will be in early December. The exact date will be posted on the login page and in the memo announcing the software’s availability.

The ASSA will include pre-loaded data from your school district’s October 15, 2014 NJSMART SID management submission; however, this information should be edited when necessary.

The ASSA is a required part of the annual independent school district audit. The ASSA summary printout prepared by the department will be included in the audit report as a supplementary schedule and is subject to the same auditing procedures applied in the examination of the school district's basic financial statements.

Districts must complete a set of workpapers that document the compilation of register data for the ASSA pupil count and provide an audit trail for the auditor to use as a basis for testing. Districts must also prepare written internal procedures that provide a description of the October 15, 2014 count process. The procedures should describe how the count was taken, who was responsible for compiling the data and submitting the ASSA data and the various assigned responsibilities for collecting the data. The workpapers, original supporting documentation and internal procedures must be maintained on file for a period of seven years. This year’s workpapers continue to include specific data for preschool students sent to contracted pre-school providers.
In addition to the audit testing performed as part of the financial statement audit, the Department of Education, Office of Fiscal Accountability and Compliance conducts audits of the ASSA for purposes of verifying state aid entitlements to school districts including selected School Development Authority (SDA) districts, which were formerly referred to as Abbott school districts, for preschool education aid verification. Various past department audit results have indicated that certain school districts have duplicated student counts by reporting special education students on the grade level and special education lines for the on-roll and low-income categories. These audits have resulted in subsequent reductions to state aid payments to these districts. School districts are reminded that three and four year old students without an IEP are counted as preschool students on roll or sent. If a three or four year old student has an IEP specifying special education services for preschool disabled children, these students are reported as elementary special education students on the ASSA.

Schools participating in the Department of Agriculture’s Community Eligibility Provision must determine a student’s low income status based on the New Jersey Department of Education’s Household Information Survey. Detailed information is available at [http://www.state.nj.us/education/finance/cep/](http://www.state.nj.us/education/finance/cep/).

Please contact Robert Ortley, manager of the State Aid Audit Unit, at (609) 984-4940 or your county office if you have any questions concerning the workpapers or the internal procedures. For other questions, please send an email to assa@doe.state.nj.us.

YT/RH/tch osf/assa/assa16/broadcast/Application for State School Aid 2015-2016
c: Members, State Board of Education
   David C. Hespe, Acting Commissioner
   Robert Bumpus
   Senior Staff
   Robert Ortley
   Executive County Superintendents
   Executive Directors for Regional Achievement Centers
   Executive County Business Officials
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   Garden State Coalition of Schools