Date: September 18, 2019
To: Chief School Administrators, Charter School and Renaissance School Project Leads
Route To: School Business Administrators/Board Secretaries, Public School Accountants/Public School Auditors
From: Glenn Forney, Deputy Division Director
Division of Finance
Deadline: December 6, 2019

Release of 2018-19 Fiscal Year Audit Summary Application (AudSum)

State statute (N.J.S.A. 18A:23-8) requires that an audit of the accounts of a school district, charter school, or renaissance school project, be made only by a registered municipal accountant or a certified public accountant of New Jersey who holds an uncanceled registration license as a public-school accountant for New Jersey. The Audit Summary Application (AudSum) is the New Jersey Department of Education’s (NJDOE) web application through which every school district, charter school, and renaissance school project must submit certified fiscal data. The web application for the year ended June 30, 2019 is expected to be available for use on or before September 17, 2019. The deadline for school districts, charter schools, and renaissance school projects to submit audited fiscal year 2019 data is December 6, 2019.

Key steps/actions
Authorized public school staff and independent public-school auditors access AudSum through the NJDOE’s Homeroom website. Independent public-school audit firms are advised that completion of the system registration process is required before entry into the application will be permitted. Repeat registration is not required. However, once registered, all independent public-school auditors must annually obtain a unique PIN for access to each individual AudSum associated with your public-school audit client list. Accordingly, please submit your public school audit client PIN request, including a list of your firm’s June 30, 2019 school district, charter school, and renaissance school project audit clients, as soon as possible to the NJDOE at audsum@doe.nj.gov. You will be notified of your PIN within five days of your request.

Background
AudSum data is utilized by the NJDOE for many critical purposes, such as the Taxpayer’s Guide to Education Spending, indirect cost rate calculations, Certified Tuition Rates and reporting to the National Center for Education Statistics.

Again for the fiscal year ended June 30, 2019 New Jersey school districts must comply with the federal Every Student Succeeds Act (ESSA) requirement to annually include per-pupil expenditures of federal, state, and local funds for each school in the district within the school district’s electronic “Report Card.” Beginning with the year that ended June 30, 2018, the collection of annual unaudited school level spending was collected through the AudSum “School Level Expenditures” screen.

The NJDOE will utilize the district-reported data to generate “School Level Spending” reports meeting the minimum requirements of ESSA. Because this data is unaudited, only school district users are authorized to certify the accuracy and completeness of data entered into the “School Level Expenditures” screen. The school district will have the option to upload expenditure data by county, district, school (CDS) code into AudSum, or to manually enter each school’s expenditures into AudSum. Please refer to the NJDOE’s ESSA webpage for detailed
information and reporting requirements. Please refer to pages 22 through 27 of the 2018-19 AudSum Manual for detailed instructions for completion of the “School Level Expenditures” screen.

For documentation purposes, the NJDOE has published an “Audit Summary Worksheet” listing each available line item for 2018-19, and the line items that have been added for 2018-19 are marked as “new” and highlighted in yellow for easy identification. The worksheet is available by selecting the “Audit Summary Worksheet” link on the NJDOE’s 2018-19 Audit Summary Application webpage.

AudSum data will be preloaded into the 2020-2021 school district budget software. The school business administrator/board secretary in each school district, charter school or renaissance school project is ultimately responsible for the timely submission of the school certified and independent public-school auditor certified AudSum data to the NJDOE.

**Contact information**
Please email questions regarding the AudSum to audsum@doe.nj.gov.

c: Members, State Board of Education
   Lamont O. Repollet, Ed.D., Commissioner
   NJDOE Senior Staff
   Statewide Parent Advocacy Network
   Garden State Coalition of Schools
   NJ LEE Group