

SIGNIFICANT CHANGES FOR 2011-12

- Audit Summary (Audsum) for June 30, 2012 is an electronic submission of audited data that will be completed through a web application available in NJDOE Homeroom beginning September 2012. School district auditors must request a PIN for each of their school district audit clients by emailing a PIN request to audsum@doe.state.nj.us. Each auditor/CPA user will create a user name and password when registering with the Audsum website as a first time user. The department recommends that each auditor/user within the audit firm obtain a unique user name and password. The auditor/user must then link the DOE assigned district PIN to their user name and password in order to access Audsum screens for a client district.
 - The Audsum numbering system has been revised so that there are adequate lines for sequential programs and the line numbers agree with the line numbers used by the budget program. There will be a column with the old numbering system next to the new line numbers.
- In response to a recent Office of Legislative Services audit of Preschool Education Aid (PEA) which reported a discrepancy rate of 16%, expanded guidance for the recording and reporting of PEA expenditures and carryover has been included. All discrepancies between PEA expenditures reported on the Schedule of Preschool Education Aid (Exhibit-2) and PEA expenditures reported in Audsum must be resolved by resubmission/retransmission of the Exhibit-2 and/or Audsum.
 - A line has been added in Audsum for the reporting of PEA carryover. Auditors must verify the accuracy and agreement of the PEA carryforward reported on the Exhibit E-2 and in Audsum.
- Districts entering into a contract with a food service management company (FSMC) were provided with Sample 2011-12 FSMC Contract, Clause M, requiring the FSMC to obtain a Type 2 report.
- The sample Schedule of Meals Served and Overclaim/Underclaim has been modified to present separate federal and state reporting of meals under/overclaims. Separating the schedules will facilitate verification of the schedule with the Schedule of Expenditures of Federal Awards. Federal (and state) Schedule(s) are presented only where the Child Nutrition Program is a major program audited in the current audit period in accordance with federal OMB Circular A-133.
- P.L. 2011, c.202, effective January 17, 2012, permits a board of education, a municipal governing body, or voters to move the April annual school board election to the date of the November general election thereby eliminating the vote on the annual base budget. Whether or not a district's annual school board election date has been moved to November, the dates for submission of the budget, advertising, or public hearing have not been changed.