



Directions for Submitting 2021-2022 Audited Financial Statements

In accordance with *N.J.A.C. 6A:23A-18.10(a)*, regardless of the fiscal year used by the school, each approved private school for students with disabilities shall submit to the Commissioner audited financial statements based on the July 1 to June 30 school year, which must be received on or before November 1, 2022. *Please be advised*, an audit received after November 1, 2022 precludes the private school from requesting a higher tentative tuition rate in accordance with *N.J.A.C. 6A:23A-18.10(h)*. Also, in accordance with *N.J.A.C. 6A:23A-18.10(i)* failure to comply with this section may result in the Commissioner placing the approved private school for students with disabilities on conditional approval status that precludes the school from accepting new students.

An audit for each private school location must be filed with each of the following three parties: Division of Finance and Business Services (Finance); Office of Fiscal Accountability and Compliance (OFAC), and with the County Superintendent of Schools in the county (County Office) in which the private school is located.. Please include a copy of the firm's peer review report with the audit report. **In addition, the private school must file, via email submission, copies of the audited financial statements in both the PDF and Excel formats with the Division of Finance and Business Services/Office of Fiscal Policy and Planning.** To avoid multiple calls to the department in October 2022, the private schools for students with disabilities administrative staff should **provide the appropriate internal staff and independent auditor** with the updated submission instructions.

Please note: Do not mail paper copies of the audit to the Division of Finance and Business Services or the Office of Fiscal Accountability and Compliance, rather, copies of the audit in both PDF and Excel must be emailed to doe.pssd@doe.nj.gov and Hilda.Plaza@doe.nj.gov.

County Superintendent of Schools

Please refer to [Appendix G](#) for the names and addresses of the Executive County Superintendents of Schools.