



State of New Jersey  
DEPARTMENT OF EDUCATION  
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September 27, 2016

TO: Chief School Administrators  
Charter School and Renaissance School Project Lead Persons  
School Business Administrators/Board Secretaries  
Public School Accountants

FROM: Yut'se O. Thomas, Director   
Office of School Finance

SUBJECT: Audited Data Collection (Audsum) Release

The Audited Data Collection (Audsum) software for the collection of audited June 30, 2016 financial information from school districts, charter schools and renaissance school projects will be available on or about September 27, 2016. Audsum is the web-based system used by the Department of Education to collect audited financial data from all school districts, charter schools and renaissance school projects. The software is accessible to authorized school district, charter school and renaissance school project staff through the Department's [Homeroom webpage](#). Audit firms must access Audsum through the Department's [Audsum webpage](#).

Please be aware that Audsum data is utilized by the Department for many critical purposes, including, but not limited to, the Taxpayer's Guide to Education Spending (TGES), indirect cost rate calculations, and National Center for Education Statistics (NCES) reporting. In order to comply with external reporting requirements, some line items have been added to the Audsum expenditures screen for the year ending June 30, 2016. Primarily, new line items have been added to collect by function code Unused Vacation Time Payments and Unused Sick Time Payments to Retired or Terminated Employees. Preschool Development Expansion Grant expenditures will also be collected through the addition of new line items. For ease of data entry, all new lines are highlighted in yellow on the Audit Summary Worksheet available on the [Finance website](#). Please review this worksheet prior to completing your entry to Audsum.

The independent audit firm is responsible for the physical entry or upload of data into the electronic Audsum. The independent auditor is also required to certify the accuracy of all Audsum data through the electronic signature certification process included in the Data Finalize and Certify screen. The school board secretary/business administrator is responsible for carefully reviewing and certifying the accuracy of the data entered by the independent auditor. An enhancement for 2016 is the school board secretary/business administrator will no longer be required to enter unaudited expenditure detail into Audsum for use by the Department in determining the school's indirect cost rate. However, because the USDOE requires the Department to perform certain indirect cost allocations, the addition of two data entry fields to

collect information on the usage of available square footage in owned and leased property is required. Specifically required for entry through the LEA Certification Tab is *total square footage* of all buildings, and the portion of total square footage that is identified as administrative space.

Independent audit firms are reminded that in order to maintain data integrity, it is necessary to annually obtain a unique PIN for access to the Audsum of each client. At your earliest convenience, please submit a PIN request including a list of your firm's June 30, 2016 school district, charter school, and renaissance school project audit clients to the Department's Audsum email box at [audsum@doe.state.nj.us](mailto:audsum@doe.state.nj.us). We encourage independent auditors to utilize the recent functional improvements to Audsum, especially the ability to upload data files for revenues, district-wide expenditures and school-based expenditures.

The school district, charter school or renaissance school project board secretary/business administrator is ultimately responsible for the submission of the certified Audsum data to the Department of Education via the web application no later than the due date of the Comprehensive Annual Financial Report (CAFR) on December 5, 2016.

Questions regarding Audsum should be emailed to [audsum@doe.state.nj.us](mailto:audsum@doe.state.nj.us).

KD/YOT/MM/hl:

c: Members, State Board of Education  
David C. Hespe, Commissioner  
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Michael Mindlin  
Katherine Czehut  
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