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October 3, 2017

TO: Chief School Administrators
School Business Administrators

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

SUBJECT: 2018-19 Application for State School Aid – Important Dates, Work Papers
and Written Procedures

The web-based Application for State School Aid (ASSA) will be available in the New Jersey Department of Education's (NJDOE) [Homeroom webpage](#) by early November 2017. The ASSA manual, questions and answers, work papers, and PowerPoint presentation for staff training can be found on the NJDOE's [School Finance webpage](#).

The count date for this year is October 13, 2017. The ASSA includes pre-loaded data from your school district's October 13, 2017 NJSMART SID (Student ID) management submission, however, this information should be edited when necessary. Charter school enrollments in the ASSA are pre-loaded from the Charter School Enrollment System (CHE). School districts with charter school enrollments must log in to the CHE system to review and certify their students before they can certify the ASSA. Please refer to the CHE schedule and instructions for information about certifying charter school enrollments at the NJDOE's [Homeroom webpage](#). The ASSA certification due date will be in early December. The exact date will be posted on the login page and in an NJDOE Broadcast memo announcing the ASSA software's availability.

For school districts, the Schedule of Audited Enrollments is a required presentation included in the Auditor's Management Report (AMR), and it provides a summary of the results of the independent auditor's testing of the school district's ASSA.

Districts must complete the work papers that document the compilation of school register data for the ASSA pupil count and provide an audit trail for the independent school auditor to use as a basis for testing. Districts must also prepare written internal procedures that provide a description of the October 13, 2017 count process. The procedures must describe how the count was taken, who was responsible for compiling and submitting the ASSA data and the various assigned responsibilities for collecting the data. The work papers, original supporting documentation and internal procedures must be maintained on file for a period of seven years.

In addition to the audit testing performed as part of the financial statement audit, the NJDOE's Office of Fiscal Accountability and Compliance conducts audits of the ASSA for purposes of verifying state aid entitlements to school districts. The audits can include Schools Development Authority (SDA) districts for preschool education aid verification. Past NJDOE audit results have found certain school districts have duplicated student counts by reporting special education students on both 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 3- and 4-year old students without an IEP must be counted as preschool students (3-year-old or 4-year-old) on-roll or sent. If a 3-year-old or 4-year-old student has an IEP specifying special education services for preschool disabled children, these students must be reported as elementary special education students.

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 on the NJDOE's [Community Eligibility Provision webpage](#).

Please be advised that the documents on the NJDOE's [School Finance webpage](#) will be updated in the coming days to a more reader-friendly and accessible format, but the content of the documents will not change.

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

c: Members, State Board of Education
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