

Bylaw

AUDITOR

The accountant shall conduct the necessary investigation, accounting and checking of those accounts, bills, revenues, etc., essential to the public statement of the financial status of the Board for the school year as demanded by State Department ruler of audit, which audit shall be completed not later than three months after the end of the school fiscal year. (18A: 23-1)

Each annual audit shall include an audit of the books, accounts and monies, and a verification of all cash and bank balances, of the board and of any officer or employee thereof and of monies derived from athletic events or the activities of any organization of public school pupils conducted under the auspices of the board, from the date of the last annual audit to the date of the audit in question. (18A: 23-2)

The report of each annual audit shall be filed by the public school accountant making the same, with his recommendations to the board of education of the district, and such accountant shall within five days thereafter file two duplicate copies thereof certified under his signature in the office of the commissioner. (18A: 23-3)

The secretary of the board shall prepare or have prepared a synopsis or summary of the annual audit and recommendations, prior to the holding of the meeting of the board of education to take action thereon; a copy of which synopsis or summary shall be available for distribution to interested parties at the meeting. (18A: 23-4)

Within 30 days following the receipt of the report of the annual audit the board of education of the district shall, at a regularly scheduled public meeting, cause the recommendations of the auditor to be read and to be discussed and the discussion duly noted on the official minutes of said meeting. (18A: 23-5)

Adopted:	1994
NJSBA Review/Update:	December 2008
Readopted:	March 2009

Key Words

Auditor, Audit, Money, Funds, Appointment, Secretary

Legal References: N.J.S.A. 18A:23-1 et seq. Audits and auditors