

**Bylaw**

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AUDITOR

The Egg Harbor City Board of Education, at its annual organizational meeting, shall appoint a public school accountant as auditor for the board, as required by law.

Appointment shall be on an annual basis for the ensuing school year. The auditor shall be paid for services rendered at a fee to be approved by the board.

The auditor's main duties shall be to make an annual audit, and act as a consultant to the board on financial matters. Additional duties may include:

- A. Conduct the investigation, accounting, and checking of accounts, bills, revenues, and other financial records and documents essential to the completion of a public statement of the financial status of the board for the school year as required by the State Department of Education rules of audit (N.J.S.A. 18A: 23-2);
- B. File a report of the annual audit and recommendations with the Board and two copies with the Commissioner of Education of the State of New Jersey (N.J.S.A. 18A: 23-3);
- C. Make a public report to the board concerning the audit;
- D. Recommend in writing such measures as the public school accountant deems advisable to improve the financial operations of the board and the business office;
- E. Be accessible for consultation with the chief school administrator, school business administrator, and board secretary concerning fiscal matters.

Adopt: March 20, 1986  
Revised: June 19, 2008  
NJSBA Review/Update: November 2014  
Readopted: August 12, 2015

Key Words

Auditor, Organization Meeting

<b><u>Legal References:</u></b>	<u>N.J.S.A.</u> 18A: 4-14	Uniform system of bookkeeping for all school districts
	<u>N.J.S.A.</u> 18A:23-1	Audit, when and how made
	<u>N.J.S.A.</u> 18A:23-2	Scope of audit
	<u>N.J.S.A.</u> 18A:23-3	Filing of recommendations; publication
	<u>N.J.S.A.</u> 18A:23-7	Report signed by auditor
	<u>N.J.S.A.</u> 18A:23-8	Audit made by licensed public school accountant
	<u>N.J.S.A.</u> 18A:23-9	Declaration of accountant
	<u>N.J.A.C.</u> 6A:23A-16.1 through -16.3	Double entry bookkeeping and GAAP accounting in local school districts

<b><u>Cross References:</u></b>	3000/3010*	Concepts and Roles in Business and Non-Instructional Operations
	3571.4	Audit
	9322.1	Organization Meeting

TITLE (continued)

\*Indicates policy is included in the Critical Policy Reference Manual.