

AUDITOR

The 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.

<u>Legal References:</u>	<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:23-2	Double entry bookkeeping and GAAP accounting in local school Districts
	<u>N.J.A.C.</u> 6A:23-4.4	Bookkeeping and accounting

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

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

Key Words

Auditor, Organization Meeting

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Revised: