

BOARD OF EDUCATION
Cherry Hill, New Jersey

POLICY 2133

APPOINTED DISTRICT POSITIONS

THE SCHOOL DISTRICT AUDITOR

Every board of education is required to employ a public school accountant to make an annual audit of the school district's accounts and financial transactions, which must be completed within three months of the close of the fiscal year (18A:23-1). The auditor must be a New Jersey registered municipal accountant who holds a valid license as a New Jersey public school accountant issued by the New Jersey State Board of Public Accountants. (18A:23-8). The Board shall appoint the auditor at the November Action meeting for a period of one year, at a compensation established by the Board and the Auditor. This is done at the conclusion of the annual audit review process.

Each annual audit must cover the books, accounts and moneys of the Board, of all officers and employees, of all athletic events, and of all pupil organizations conducted under the Board auspices. (18A:23-2). The auditor must file a report of his/her audit and recommendations with the Board and two copies with the Commissioner. (18A:23-3.)

The report of the auditor must be received and acted upon by the Board and his/her recommendations read and discussed at a public meeting within thirty (30) days of the receipt of the audit. The discussion must be noted in the Board's minutes. A summary of the audit prepared by the Board's secretary must be available for distribution to interested parties. (18A:23-4, 5). The Commissioner may order an audit made by an accountant designated by him/her at the Board's expense, if the Board fails to have an audit made and completed in the prescribed time. (18A:23-6.)

This appointment is terminable at will.

THE SCHOOL BOARD ATTORNEY

The power of a local board to hire counsel has been affirmed by the courts (100 N.J.L. 273 Superior Court, 1924). Attorneys may be employed by the Board just as any other professional, but do not normally acquire tenure (44 N.J. Superior Court 79, App. Div. 1957). The attorney's duties may be specified by the Board, and should include the review of Board policy decisions as they are developed, as well as when they are carried out.

The Board shall appoint the attorney at the April Organization meeting for a period of

one year, July 1 to June 30, at a rate of compensation established by the Board and the attorney.

Duties

- A. The attorney shall attend all regular monthly meetings of the Board and such other meetings as the Board may designate.
- B. Written opinions shall be provided the Board as requested.
- C. The attorney shall be responsible for the preparation and execution of all legal details required for referendum procedures, including but not limited to contractual arrangements with architects, hearings, bidding, construction contracts, bond sales, etc.
- D. The attorney shall represent the Board and/or the school district as may be required in addition to responding to central administration requests for advice and counsel regarding their discharge of assigned responsibilities.
- E. The attorney shall not represent the individual Board members in any board related issues (in cases of conflict of interest at the discretion of the board attorney.)

This appointment is terminable at will.

Approved: June 26, 2007