

**CARLSTADT-EAST RUTHERFORD REGIONAL BOARD OF EDUCATION**

**Job Description**

**CENTRAL OFFICE ADMINISTRATION**

**Administrative Regulations**

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**TITLE:** AUDITOR

- QUALIFICATIONS:**
1. Public School Accountant License
  2. Minimum experience in public accounting as determined by the board
  3. Knowledge of laws governing the fiscal affairs of school districts

**REPORTS TO:** Board of Education

**JOB GOAL:** Ensure integrity in the transaction of the school district's financial affairs.

- PERFORMANCE RESPONSIBILITIES:**
1. Annually examines financial documents, records and accounts not later than four months after the end of the school fiscal year. Determines the propriety of transactions, whether all transactions have been properly recorded, and that statements drawn for accounts reflect an accurate picture of the financial operations and financial status of the district.
  2. Evaluates the system of internal audits.
  3. Works closely and cooperatively with the board's financial officer and the treasurer of school moneys.
  4. Prepares and submits to the board a report of each annual audit and recommendations for improvement of fiscal accounting procedures.
  5. Files two copies of the annual audit and synopsis with recommendations in the Office of the Commissioner.
  6. Performs related duties as may be required by the board.

TERMS OF EMPLOYMENT: Appointed annually to serve at the pleasure of the board. Salary to be determined by the board.

EVALUATION: Performance of this job will be evaluated annually by the board.

APPROVED BY: Board of Education DATE: 3/10/10

REVISED: \_\_\_\_\_

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

Legal References:

- N.J.S.A. 18A:4-14 Uniform system of bookkeeping for all school districts
- N.J.S.A. 18A:23-1 Audit when and how made
- N.J.S.A. 18A:23-2 Scope of the audit
- N.J.S.A. 18A:23-3 Filing of recommendations; publication
- N.J.S.A. 18A:23-7 Report signed by auditor
- N.J.S.A. 18A:23-8 Audit made by licensed public school accountant
- N.J.S.A. 18A:23-9 Declaration of accountant
- N.J.A.C. 6A:23-2 Double entry bookkeeping and GAAP accounting in local schools districts
- N.J.A.C. 6A:23-4.4 Bookkeeping and accounting