CHESTER BOARD OF EDUCATION **FILE CODE: 9127**
Chester, New Jersey

Policy

AUDITOR

The auditor shall:

A. Conduct the necessary investigation, accounting and checking of those accounts, bills, revenues, and other matters, essential to the public statement of the financial status of the board for the school year as demanded by state department rules of audit.

B. File a report of the annual audit and recommendations with the board and two copies with the commissioner.

C. Be accessible for consultation by the board secretary as the occasion may arise for decision on procedures in the transfer, accounting or expenditure of funds.

Adopted;	May 2, 1989
Revised:	July 31, 2003
NJSBA Review/Update:	January 2009, August 2016, September 2018
Readopted:	April 27, 2009, September 17, 2018, August 16, 2021, January 2024

Key Words

Auditor, Audit

Legal References:	N.J.S.A. 18A:23-2	Scope of audit
	N.J.S.A. 18A:23-3	Filing of audit

Cross References:	*9000	Role of the board
	*9120	Election of president and vice president
	9123	Board secretary

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