

**CHESTER BOARD OF EDUCATION**  
**Chester, New Jersey**

**FILE CODE: 3571.4**  
  X   **Monitored**  
      **Mandated**  
      **Other Reasons**

**Policy**

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**AUDIT**

An audit of the accounts of the school district shall be made annually by a public school accountant selected by the board of education. The audit examination shall be conducted in accordance with statute and generally accepted auditing standards and shall include all funds over which the board has direct or supervisory control.

An auditor's fee shall be established in each fiscal year. The board of education shall select an auditing firm experienced in school accounting and willing to perform the required services for the established fee.

Within 30 days following the receipt of the annual audit, the board of education shall, at a regular meeting, cause the recommendations of the auditor to be read and to be discussed, and the discussion noted in the minutes of the meeting. The board will direct the implementation of the auditor's recommendations.

Adopted: February 25, 2003  
NJSBA Review/Update: August 2008, August 2016, September 2018  
Readopted: April 27, 2009, September 17 2018, August 16, 2021, January 2024

**Key Words**

Audit, Auditor

<b><u>Legal References:</u></b>	<u>N.J.S.A. 18A:6-68</u>	Bookkeeping and accounting system (educational services commission)
	<u>N.J.S.A. 18A:18A-1 et seq.</u>	Public School Contracts Law
	<u>N.J.S.A. 18A:23-1 et seq.</u>	Audits and auditors
	<u>N.J.A.C. 6A:23A-1 et seq.</u>	Fiscal accountability, efficiency and budgeting procedures
	<u>N.J.A.C. 6A:23A-1.2</u>	Definitions
	<u>N.J.A.C. 6A:23A-16.2</u>	Principles and directives for accounting and reporting
	<u>N.J.A.C. 6A:30-1.1 et seq.</u>	Evaluation of the Performance of School Districts

**Possible**

**Cross References:** \*1100 Communicating with the public  
\*1120 Board of education meetings  
\*3570 District records and reports  
3571 Financial reports  
9127 Appointment of auditor

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