

**SPRINGFIELD PUBLIC SCHOOLS**  
**Springfield New Jersey 07081**

**POLICY: AUDIT**

An audit of the accounts of the school district shall be made annually by an independent certified accounting firm 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 directed 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 will, 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.

**Legal References:**

N.J.S.A. 18A:6-68 Bookkeeping and accounting system (educational services commission)  
N.J.S.A. 18A:18A Public School Contracts Law  
N.J.S.A. 18A:23 Audits and auditors  
N.J.A.C. 6:8-4.3(a)10iv, 10iv(1), 10iv(2) Evaluation of elements and standards (financial)  
N.J.A.C. 6:8-8.3(b)11iv, 11v Procedures for evaluation and certification (financial)

**Cross References:**

1100 Communicating with the public  
1120 Board of education meetings  
3570 District records and reports  
9127 Appointment of auditor

Adopted: August 28, 1989  
Revised: June 30, 1997  
Revised: August 20, 2007