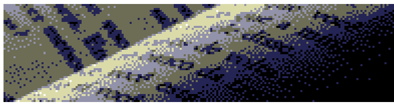

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8 CRR-NY 170.12

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OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK
TITLE 8. EDUCATION DEPARTMENT
CHAPTER II. REGULATIONS OF THE COMMISSIONER
SUBCHAPTER L. FINANCE
PART 170. FINANCIAL ACCOUNTING IN SCHOOL DISTRICTS

Current through July 31, 2012

* Section 170.12 .* School district financial accountability

(a) Training for school district and board of cooperative educational services (BOCES) board members. Except as provided in paragraph (3) of this subdivision, every trustee or voting member of a board of education of a school district or a BOCES, elected or appointed for a term beginning on or after July 1, 2005, shall, within the first year of his or her term, complete a minimum of six hours of training from a provider approved pursuant to paragraph (1) of this subdivision, on the financial oversight, accountability and fiduciary responsibilities of a board member. For purposes of this subdivision board member shall mean a trustee, a member of a board of education, or a member of a BOCES. The required training may be provided in one session or in partial increments.

(1) Approved providers and curriculum.

(i) Eligibility. Training may be provided by the State Education Department, the Office of the State Comptroller, or other provider that has been approved by the Commissioner of Education pursuant to this paragraph.

(ii) Application. A provider seeking the commissioner's approval to offer training shall submit an

school district or BOCES or under the direct supervision of the superintendent of schools or district superintendent;

(f) the individual or entity responsible for the internal audit function pursuant to subdivision (b) of this section;

(g) the independent auditor responsible for the annual external audit of the financial statements; or

(h) a close or immediate family member of an employee, officer, or contractor providing services to the district. For purposes of this subparagraph, a close family member shall be defined as a parent, sibling or nondependent child, and an immediate family member shall be defined as a spouse, spouse equivalent, or dependent (whether or not related).

(2) Duties.

(i) If the trustees, board of education or BOCES appoints a claims auditor to audit and approve each claim, the claims auditor shall report directly to the trustees or board on the results of the audits of claims, and shall report, as determined by the trustees or board of education, to the clerk of the school district or board of education or to the superintendent of schools, for administrative matters such as workspace, time and attendance.

(ii) The claims auditor shall certify that each claim listed on the warrant was audited and payment was authorized.

(3) Delegation. The trustees, board of education or BOCES may delegate the auditing of claiauthorized.

(b) meet with the external auditor prior to commencement of the audit;

(c) review and discuss with the external auditor any risk assessment of the district's fiscal operations developed as part of the auditor's responsibilities under governmental auditing standards for a financial statement audit and Federal single audit standards if applicable;

(d) receive and review the draft annual audit report and accompanying draft management letter and, working directly with the external auditor, assist the trustees or board in interpreting such documents;

(e) make a recommendation to the trustees or board on accepting the annual audit report;

(f) review every corrective action plan developed by a district as required under Education Law section 2116-a and assist the trustees or board in the implementation of such plan; and

(g) assist in the oversight of the internal audit function required by Education Law section 2116-b,

(i) Within 90 days of receipt of such report or management letter, each school district superintendent and BOCES district superintendent shall prepare a corrective action plan, approved by the board, in response to any findings contained in:

(a) the annual external audit report or management letter;

(b) a final audit report issued by the district's internal auditor;

(c) a final audit report issued by the State Comptroller;

(d) a final audit report issued by the State Education Department; or

(e) a final audit report issued by the United States or an office, agency or department thereof.

(ii) The corrective action plan shall include expected date(s) of implementation, where appropriate. A school district or BOCES shall, to the extent practicable, begin implementation of its corrective action plan no later than the end of the next fiscal year.

(iii) Each school district and BOCES shall file its corrective action plan with the State Education Department.

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