

## CHAPTER 49

AN ACT concerning school district audits and amending N.J.S.18A:23-1.

**BE IT ENACTED** *by the Senate and General Assembly of the State of New Jersey:*

1. N.J.S.18A:23-1 is amended to read as follows:

Audit, when and how made.

18A:23-1. The board of education of every school district shall cause an annual audit of the district's accounts and financial transactions to be made by a public school accountant employed by it, which audit shall be completed not later than 5 months after the end of the school fiscal year.

2. This act shall take effect immediately.

Approved July 29, 2010.