

Article IV.E. Business Administrator/Treasurer

In addition to the items listed in the section covering the Executive Council, the business administrator/treasurer shall:

- A. Be appointed by the Board of Education for a term of office for two years and until a successor is appointed and qualified. The business administrator is qualified for office by taking the constitutional oath of office and posting any required bond (Utah Code 53A-3-302).
- B. Be responsible to the Board and to the superintendent for the general supervision, control of personnel and the operation of the following departments and business functions:

Accounting	Payroll
Budget Development	Purchasing
Information Services	Records Retention
Insurance and Benefits	Risk Management
Investments	Warehouse
- C. Attend all meetings of the Board and keep an accurate journal of its proceedings and have the care and custody of the seal, records, and papers of the Board.
- D. Countersign with the president of the Board all warrants and claims against the district as well as other legal documents approved by the Board.
- E. Interface with local, state and federal agencies and business enterprises in representing the Board with reference to the district's business functions.
- F. Prepare and submit to the Board a detailed annual statement for the period ending June 30, of the revenue and expenditures, including beginning and ending fund balances.
- G. Be the custodian of all district funds, be responsible and accountable for all money received and disbursed, and keep accurate records of all revenues received and their sources.
- H. Be familiar with the law governing school business and see that such laws are followed.
- I. Have charge of business records and documents and shall organize and maintain a system of indexes and files through which such reports and documents may be safely preserved and may be readily available when needed.
- J. Make financial records, files, documents and accounts available to officers appointed by the Board in making the annual audit of school accounts; shall audit all inventories for materials and/or services and cause warrants to be issued in payment thereof; and shall present a list of accounts payable and purchase order summary for Board approval.
- K. Prepare and submit to the Board each month a written report of the district's receipts and expenditures.

- L. Use uniform budgeting, accounting, and auditing procedures and forms approved by the State Office of Education, which shall be in accordance with generally accepted accounting principles or auditing standards and Utah Code 63-38, the Utah Budgetary Procedures Act.
- M. Assist the superintendent in the preparation and submission of budget documents and statistical and fiscal reports required by law or the Utah State Board of Education.
- N. Insure that adequate internal controls are in place to safeguard the district's funds.