



School Finance Officer Issue Brief

Background

Each local board of education is required to have a school finance officer. This person is appointed or designated by the superintendent and approved by the local board of education. The school finance officer serves solely at the pleasure of the superintendent¹.

The school finance officer is the only school employee that has no rights to go before the local board of education.

Through the years this has put finance officers in difficult situations from time to time when the superintendent requests that the finance officer do something that he/she feels is unethical, not authorized, or even illegal. This is by no means a frequent occurrence but is still a valid concern.

Position

NCSBA believes it is important to provide additional protections to finance officers so that they are protected in the unusual circumstance that they feel they should refuse to comply with a request or report irregularities to the local board of education or other officials.

After examining several options, including reporting directly to the local board of education instead of the superintendent or dually reporting to the superintendent and the local board of education, NCSBA believes the best course of action would be for the finance officer to be treated like an associate or an assistant superintendent. Under their statutory scheme², associate and assistant superintendents enter into employment contracts that mirror the length of the superintendent's contract, which cannot exceed four years. They may be dismissed during the contract "for misconduct of such a nature as to indicate he is unfit to continue in his position, incompetence, neglect of duty, or failure or refusal to carry out validly assigned duties." This would provide some contractual and hearing rights to school finance officers and not change the chain of command in the administration.

¹ G.S. 115C-435

² G.S. 115C-278