



School Finance Officer Issue Brief

Issue Overview

Each local school administrative unit is required by statute 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 at the pleasure of the superintendent.¹

The school finance officer is the only school employee that does not have the right to appeal their termination to the local board of education.

NCSBA Position

NCSBA believes school finance officers should be treated in the same manner as an associate or assistant superintendent. It has been brought to the attention of NCSBA that finance officers have occasionally been put in difficult situations with questionable requests. Therefore, 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 should report irregularities to the local board of education or other officials. This proposed change could, in some cases, provide protection for superintendents as well. This proposed modification would not impact reporting duties nor the chain of command for school finance officers.

Issue Background

Under North Carolina statute, associate and assistant superintendents enter employment contracts for a term of one to four years. The term may not, however, exceed the expiration date of the superintendent's contract, unless the remaining time of the superintendent's contract is less than one year. They may be dismissed during the contract for misconduct of such a nature as to indicate he/she is unfit to continue in his/her position, incompetence, neglect of duty, or failure or refusal to carry out validly assigned duties.²

¹ G.S. 115C-435

² G.S. 115C-278