

Response to Questions on the FY 2018 Budget

Request By: Supervisor Herrity

Question: Given the distinct responsibilities of the elected County Board of Supervisors (BOS) and the elected School Board and the State Code limitations placed on the BOS when appropriating funds to the Schools, please explain the options available to the Board of Supervisors to audit the Schools.

Response: Assuming that the School Board does not cooperate with the audit, the Board of Supervisors (Board) does not have the authority to require the School Board to submit to one. The Virginia Constitution makes plain that the School Board alone has the authority to supervise its schools. *See* Va. Const. art. VIII, § 7 (“The supervision of schools in each school division shall be vested in a school board, to be composed of members selected in the manner, for the term, possessing the qualifications, and to the number provided by law.”).

The deference given to the local school board in managing its finances is reflected in the Virginia Code. *See* Va. Code Ann. § 22.1-28 (2011) (“The supervision of schools in each school division shall be vested in a school board selected as provided in this chapter or as otherwise provided by law.”); *accord* Va. Code Ann. § 22.1-89 (2011) (“Each school board shall manage and control the funds made available to the school board for public schools and may incur costs and expenses.”) The courts have also consistently upheld the right of a school board to manage its finances. *See, e.g., Bd. of Sup'rs of Chesterfield Cnty. v. Chesterfield Cnty. Sch. Bd.*, 28 S.E.2d 698, 702 (1944) (reasoning that once board of supervisors appropriated funds to school board, it did not have authority to approve how funds were spent because, in part, “[i]t would be illogical to make the School Board solely responsible for the efficient conduct of the school system, and then give another board control over the expenditures to be made by the School Board.”)