

**CHAPTER 7.00 - BUSINESS SERVICES**

**AUDITS**

**7.50**

- I. System Audits – Annual audits by a Certified Public Accountant shall be made of the accounts and records of the system as early as possible after the end of the fiscal year pursuant to controlling laws and rules.
- II. As required by the State Department of Education, local school funds and accounts for which the principal at each school has responsibility shall be audited. Lunchroom accounts handled by central office personnel shall not be included in the local school audits.
- III. The Superintendent shall be responsible for filing copies of the audit with the proper authorities as prescribed by law. A copy of the audit shall be available for inspection by the public during normal working hours at the central office.
- IV. Auditors – The Daleville City Board of Education shall approve the auditing firm to be employed. Auditors shall conduct audits in accordance with procedures prescribed by the State Board of Education. Audits other than annual audits may be performed as deemed necessary by the Superintendent.

**STATUTORY AUTHORITY:**

**CODE OF ALABAMA  
16-1-30**

**LAW(S) IMPLEMENTED:**

**CODE OF ALABAMA  
16-4-7, 16-4-8, 16-11-22,  
41-5-14, 41-5-23**

**ALABAMA ADMINISTRATIVE PROCEDURE ACT:** \_\_\_\_\_

**HISTORY:**

**ADOPTED: October 18, 2006  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW**