

Marion County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Audits	Descriptor Code: 2.703	Issued Date: 04/24/01
		Rescinds: 2.703	Issued: 12/15/97

1 An audit of all fiscal accounts, including accounts and records of all school activity funds, shall be made
2 by certified public accountants, public accountants or by the state government department of audit.¹
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4 The director of schools shall furnish or make copies of the audit available to the proper authorities as
5 prescribed by law.²
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7 When an administrative change occurs during the fiscal year and the position is responsible for the
8 expenditure of funds, a special audit of accounts involved shall be conducted.
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10 The special audit shall be as extensive as the Board may determine.
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34 Legal References:

- 35 1. TCA 49-2-112(a)(1); TCA 49-2-110(a)
36 2. TCA 49-2-112(d)(2); TRR/MS 0520-1-.13(3)(d)
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Cross References:

- Student Activity Funds Management 2.900
Student Solicitations/Fund-Raising 6.701