

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Audits</b>	Descriptor Code: <b>2.703</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

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## General

An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall be made by a certified public accountant following the end of each fiscal year.<sup>1</sup>

The director of schools shall furnish or make copies of the audit available to the proper authorities as prescribed by law.<sup>2</sup>

When an administrative change occurs during the fiscal year and the position is responsible for the expenditure of funds, a special audit of accounts involved shall be conducted.

The special audit shall be as extensive as the Board may determine.

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Legal References:

- 1. TCA 49-2-112(a)(1); TCA 49-2-110(a)
- 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