

BP803

AUDITS

An audit of all fiscal accounts, including accounts and records of all school student activity funds, will be made by a certified public accountant following the end of the fiscal year.

The superintendent will furnish or make copies of the audit available to the proper authorities as prescribed by law.

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 will be conducted. This special audit will be as extensive as the Board may determine.