

Wilson County Board of Education

Policy Description:

Audits

Policy Number:

2.703

Amended Date:

06/30/08

Rescinds: 600.1

Issued:

09/03/02

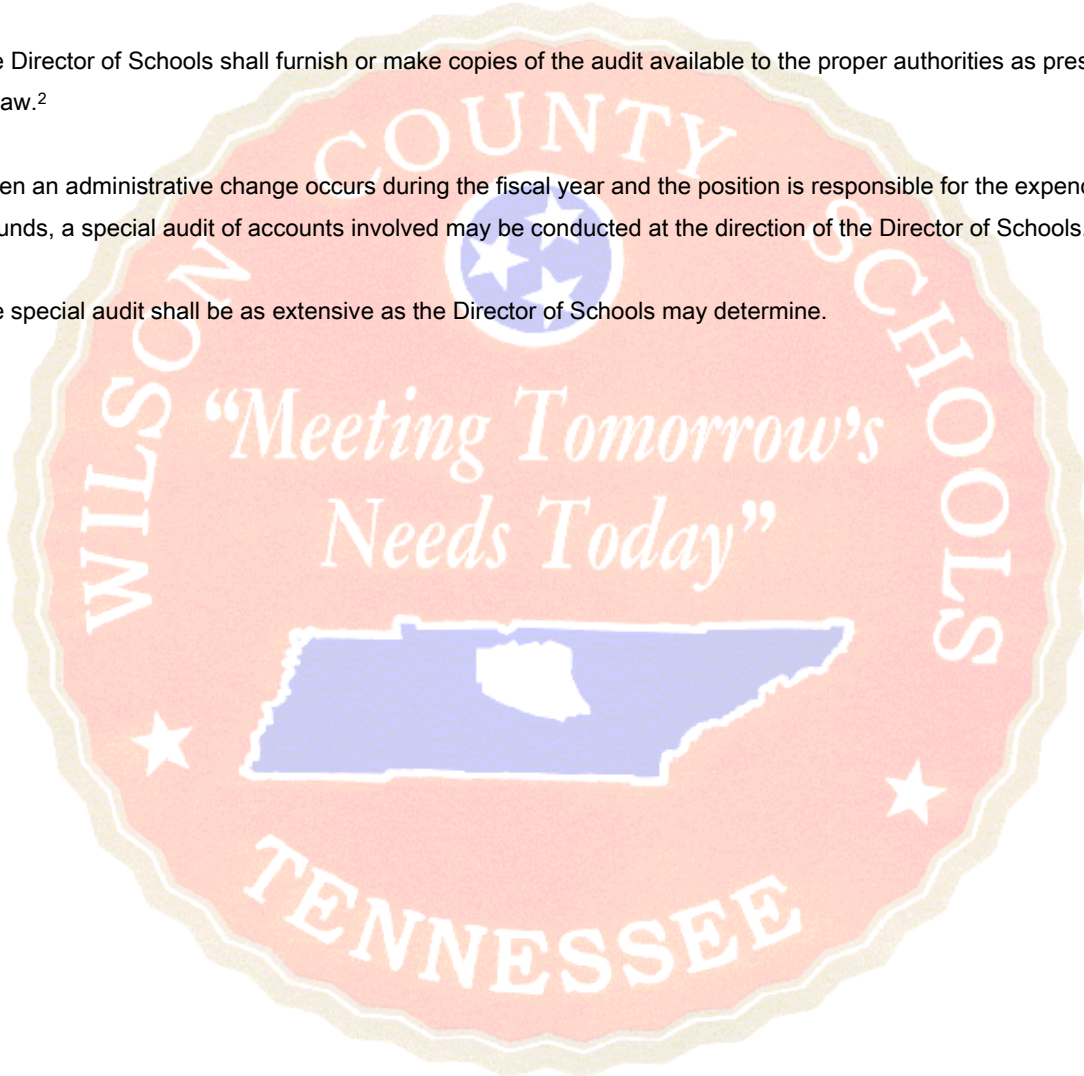
1 **GENERAL**

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

5
6 The Director of Schools shall furnish or make copies of the audit available to the proper authorities as prescribed
7 by law.²

8
9 When an administrative change occurs during the fiscal year and the position is responsible for the expenditure
10 of funds, a special audit of accounts involved may be conducted at the direction of the Director of Schools.

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12 The special audit shall be as extensive as the Director of Schools may determine.



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¹ TCA 49-2-112(a)(1); TCA 49-2-110(a); TCA 6-36-112

² TCA 49-2-112(d)(2); TRR/MS 0520-1-.13(3)(d)