

BusinessPeriodic Audit

An audit of all accounts of the school district shall be provided for by the municipality in conjunction with the audit of the municipality's accounts and shall be made annually by an independent public accountant.

The audit shall include all funds of the district, including the student body and cafeteria funds and accounts, and any other funds under the control or jurisdiction of the Board of Education, or pursuant to a joint powers agreement. The audit shall identify all expenditures by source of funds, and shall contain (1) a statement that the audit was conducted pursuant to standards and procedures approved by the state of Connecticut and (2) a summary of audit exceptions and management recommendations.

The annual audit shall be placed on the agenda of the Board of Education at a regularly scheduled public meeting and shall be reviewed by the Board of Education.

Legal Reference: Connecticut General Statutes

7-391 et seq. Municipal Auditing Act (including school districts as "audited agencies")

7-392 Making of Audits

10-260a Auditing of state grants for public education

Policy adopted: February 5, 1990

WESTON PUBLIC SCHOOLS  
Weston, Connecticut