

MORGAN COUNTY BOARD OF EDUCATION

Audits

Descriptor Code:
DID

Issued Date:
8-2-99

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.¹

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

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.

Legal References:

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)