

## **Business/Non-Instructional Operations**

### **Audits**

An audit of all accounts of the school system shall be made annually by an independent public accountant selected by the Board of Selectpersons.

The audit shall include all funds of the school system including appropriated budget funds, all student activity funds and cafeteria funds and accounts, and all other funds under the control or jurisdiction of the Board of Education. 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 Superintendent shall report on a corrective plan including periodic updates when warranted.

Legal Reference: Connecticut General Statutes

7-392 Making of Audits.

7-393 Working papers of accountant; preservation for inspection.

10-260a Auditing of state grants for public education.

Policy adopted: October 28, 2009

POMFRET PUBLIC SCHOOLS  
Pomfret, Connecticut