

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Financial Record Keeping of Individual School Funds~~Record Keeping~~

A. Generally

The sSuperintendent or designee shall establish and maintain an active and continuing program for a safe, economic and efficient management of financial records.

B. Responsibility

The sSuperintendent or designee shall ensure that an accurate record of all receipts and disbursements of school funds is kept.

C. Individual Schools

All school funds, including student activity accounts and athletic funds handled by school employees or students, shall be properly maintained and recorded. The sSuperintendent or designee shall ensure that each school maintains an accurate account of all funds and that these funds be audited at least once each year.

Editor's Note

For school activity funds see School Board Policy 3-51 and any implementing regulations.

Legal Reference

Code of Virginia § 22.1-68, as amended. Records.

Related Links

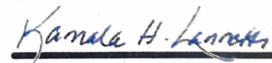
School Board [Policy 3-51](#)

Adopted by School Board: February 16, 1993

Amended by School Board: September 16, 2014

Amended by School Board: 2020

APPROVED AS TO
LEGAL SUFFICIENCY


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