

CAMBRIAN SCHOOL DISTRICT
Board Policy

Policy 3400

Adopted: January 22, 2002

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BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Audits

- I. An annual audit of District funds and accounts shall be made.
 - A. The auditor shall be selected annually by the Board.
 - B. The annual audit shall be completed and filed with the District not later than December 31.
 - C. An audit report shall be made to the Board.
- II. Supervision of individual school accounts.

The Principal of each school is responsible for the safekeeping of proper accounting for funds of student organizations of the schools.

1. The Chief Financial Officer may serve as an advisor to the Principal in regard to the general procedures of accounting for funds and methods of handling money.
2. In the event of death, transfer, or removal of a person responsible for a school account, an audit shall be made prior to someone else assuming the responsibility for the account.
3. The Chief Financial Officer may make such audit.