

Descriptor Term: AUDITS

Descriptor Code: DID

Rescinds: DID

Board Approved: 11/16/2015

Previously Approved: 1/4/1988

The State Department of Audit will post-audit and investigate the financial affairs and all transactions involving the school funds including the minimum education program fund and supplementary district school funds and to make separate and special audits thereof. §37-61-29

Further, an examiner from the office of the State Auditor of Public Accounts will examine and audit the reports made to the State Department of Education concerning the number of educable children, the number of children enrolled, the number of children in average daily attendance, and the number of children being transported or entitled to transportation. §37-37-3

Legal Reference: Mississippi Code of 1972, as cited above and §37-37-1, et seq.