

## AUDITS

Code **DIE** Issued **8/08**

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| Purpose: To establish the basic structure for review of accounting for and reporting of the district's financial resources.

| The books and accounts of the district shall be audited annually by an independent certified public accountant in conformance with the prescribed auditing standards and legal requirements. The certified- public accountant shall be selected by the board.

| The audit, when completed, shall be presented to the board. ~~for examination.~~

The superintendent shall be responsible for filing copies of the audit with the proper authorities as prescribed by law, and shall also make the audit available to the public.

Adopted 12/8/75, 12/8/86, 3/10/78, 8/8/08, 8/25/08

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### Legal references:

#### A. S. C. Code, 1976, as amended:

1. Section 59-17-100 - Districts to provide state department of education with copies of audit reports.
2. Section 59-13-60 - Spending priority; audits; reports; Education Finance Review Committee.
3. Section 59-20-60 - Audit requirements of the Education Finance Act.
4. Section 59-20-80 - School budgets will be made public; itemization of salaries.

#### B. S.C. Acts and Joint Resolutions:

1. 1967 Act 340 - Creates the School District of Charleston County and abolishes the county board of education; sets forth the powers of the constituent district boards.

#### C. State Board of Education Regulations:

1. R-43-172 - Accounting and reporting.
2. R-43-231 - Defined program grades K-five.
3. R-43-234 - Defined program, grades 9-12.