

#### District Business Office (District's Internal Auditor)

- Perform the annual financial audit of each school entity
- Audit ASB funds and student activities as part of the annual audit  
Scrutinize the ASB funds and, if they identify a problem or significant weakness in how ASB funds were managed during the school year, they will report the weakness to the district's chief business official (accompanied by the auditor's recommendation for how to correct the weakness)
- to correct the weakness)

#### District CBO

- Provide a written response to any audit finding and the auditor's recommendation, and develop an action plan to ensure that the finding does not occur again.  
Ensure any audit finding is taken seriously and the action plan follows so that the finding is not repeated in subsequent years.
- Inform all individuals involved with ASB at all schools if a finding occurs at one school but not another. It is important that they know what the findings were so that their own operations can be reviewed and adjusted if necessary.