Periodic Audits

An audit of all accounts of the Bethany Public School District (District) shall be made annually by an independent public accountant selected by the town of Bethany.

The audit shall include all funds of the District including appropriated budget funds, all student activity funds, cafeteria funds and accounts, and all other funds under the control or jurisdiction of the Bethany Board of Education (Board). The audit shall identify all expenditures by source of funds and shall contain:

1. a statement that the audit was conducted pursuant to standards and procedures approved by the State of Connecticut; and
2. a summary of audit exceptions and management recommendations.

The annual audit shall be reported to the Board at a regularly scheduled public meeting by the Superintendent or his/her designee.

The Superintendent shall report on a corrective plan including periodic updates when warranted.

Legal Reference: Connecticut General Statutes § 7-392
Connecticut General Statutes § 7-393
Connecticut General Statutes § 10-260a

Policy adopted: September 9, 1991
Police reviewed: May 9, 2012
Policy revised: April 13, 2016
Policy revised: April 7, 2021
Policy reviewed: September 11, 2024

Source: CABE