

Bartlett City Board of Education		2001
Descriptor Term: AUDITS	Descriptor Code: Fiscal Management	Issue Date: 07/24/2014
	Rescinds:	Revised:

- 1 An audit of all fiscal accounts, including accounts and records of all school student activity
- 2 funds, shall be made by a certified public accountant following the end of each fiscal
- 3 year.¹
- 4 The Superintendent shall furnish or make copies of the audit available to the proper
- 5 authorities as prescribed by law.²
- 6 When an administrative change occurs during the fiscal year and the position is
- 7 responsible for the expenditure of funds, a special audit of accounts involved shall be
- 8 conducted.
- 9 The special audit shall be as extensive as the Board may determine.

¹ T.C.A. §49-2-112(a)(1)(c)(1); T.C.A. §49-2-110(a)

² TRR/MS 0520-1-2-.13(3)(d)