

Business and Non-Instructional Operations

Periodic Audit

An audit of all accounts of the school district shall be provided for the municipality in conjunction with the audit of the municipality's accounts and shall be made annually by an independent public accountant chosen by the Town of Stafford and approved by the Secretary of the Office of Policy and Management.

The audit shall include all funds of the district including the student body and cafeteria funds and accounts, and any other funds under the control or jurisdiction of the Board of Education, or pursuant to a joint powers agreement. 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 placed on the agenda of the Board of Education at a regularly scheduled public meeting and shall be reviewed by the Board of Education.

Legal Reference: Connecticut General Statutes

[7-392](#) Making of Audits.

[7-393](#) Working papers of accountant; preservation for inspection.

[10-260a](#) Auditing of state grants for public education.

Policy adopted: April 26, 2004