

Weakley County Board of Education



Monitoring:

Descriptor Term:

Audits

Descriptor Code:

2.703

Issued Date:

11/2/2006

- 1
- 2 An audit of all fiscal accounts, including accounts and records of all school student activity
- 3 funds, shall be made by a certified public accountant following the end of each fiscal year.¹
- 4
- 5 The director of schools shall furnish or make copies of the audit available to the proper
- 6 authorities as prescribed by law.²
- 7
- 8 When an administrative change occurs during the fiscal year and the position is responsible for
- 9 the expenditure of funds, a special audit of accounts involved shall be conducted.
- 10
- 11 The special audit shall be as extensive as the Board may determine.

Legal References:

¹ TCA 49-2-112(a)(1); TCA 49-2-110(a)

² TCA 49-2-112(d)(2); TRR/MS 0520-1-2-.13(3)(d)

Cross References:

2.900 Student Activity Funds Management

6.701 Student Solicitations/Fundraising