

**AUDITS**

The County School Service Fund shall be audited annually by a public accountant or a certified public accountant selected by the County Superintendent and the cost shall be charged against the County School Service Fund. (Education Codes 1625, 1626)

All accounts shall be audited annually as prescribed by the Education Code. The audit examination shall be conducted in accordance with the requirements of the State Controller. (Education Code 41020)

The County Board of Education shall review, as a scheduled agenda item at a public meeting, the report of the annual audit provided by the County Superintendent pursuant to Education Code 41020. (Education Code 1040)

*Legal Reference:*

EDUCATION CODE

*1040(c) Duties of boards*

*1240-1246 Duties; reports (of superintendent)*

*1940 Administering of accounts for county school service fund*

*14505 Withholding percentage of audit fee until certification of conformance to audit guide; appeal*

*35035 Powers and duties of superintendent*

*35250 Duty to keep certain records and reports (accurate account of expenditures and receipts)*

*41010 Accounting system; requirements for Accounting Manual*

*41011 Accounting system requirements*

*41012 Uniform cost accounting procedure to determine allowances for handicapped minors*

*41013 Transfers from district general funds; accounting rules and regulations*

*41014 Requirement of budgetary accounting*

*41020-41023 Requirement for annual audit et seq.*

*41020.3 Review of annual audit*

*41020.5 Audit not in conformance*

*42600 District budget limitation on expenditures*

*42601 Transfers between funds to permit payment of obligations at close of year*

*42603 Transfer of special or restricted fund monies*

*42647 Drawing of warrants by district on county treasurer; form; reports, statements and other data*

GOVERNMENT CODE

*53995-53997 Obligation of contract*

Policy adopted: September 16, 1991

Revised: November 17, 1997