

## District Policy

Book:	District Policy
Section:	D - Fiscal Management
Title:	Audits
Number:	DID
Status:	Active
Legal:	O.C.G.A., 20-2-109, 50-6-6; Op. Att'y Gen. 1974 No. U74-65
Adopted:	12/13/1983
Last Revised:	07/01/1986
Last Reviewed:	

### Policy Detail

All local school financial records and accounts shall be audited by the School System's internal audit staff on the following basis.

- high schools -- at least quarterly
- middle schools -- at least quarterly
- elementary schools -- at least semi-annually

All local school financial records and accounts and supporting documents shall be included in the system's independent auditor's annual report.