

## **Business/Non-Instructional Operations**

### **Annual Audit**

An audit of the accounts of the school system shall be made annually by a qualified accountant. The audit examination shall be conducted in accordance with generally accepted auditing standards and shall include all funds over which the Board of Education has direct or supervisory control.

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:        May 13, 2009

ANDOVER PUBLIC SCHOOLS  
Andover, Connecticut