

D-10 AUDITS

Upon recommendation of the Superintendent, the Board will retain the services of an independent certified public accounting firm who shall audit the financial transactions of the Board promptly after October 1 of each year. Local school funds and accounts for which the principal has authority shall be audited by a certified public accountant.

The Superintendent shall be responsible for filing copies of the audit with the proper authorities as prescribed by law. A copy of the audit shall be available for inspection by the public during normal work hours at the Board's Central Office.

ADOPTED: May 11, 2004

LEGAL REF: Code of Alabama 16-11-22