

Business

Periodic Audit

An audit of all accounts of the school district shall be made annually by an independent public accountant selected by the Town of Brookfield Board of Finance and approved by the secretary of the Office of Policy and Management.

The audit shall include all funds of the school system including the student body and cafeteria funds and accounts, and any other funds under the control or jurisdiction of the Board of Education, or pursuant to a joint powers agreement. The audit shall identify all expenditures by source of funds, and shall contain (1) a statement that the audit was conducted pursuant to standards and procedures approved by the State of Connecticut, and (2) a summary of audit exceptions and management recommendations.

The audit shall be placed on the agenda of the Board of Education at a regularly scheduled public meeting and shall be reviewed by the Board of Education. The independent public accountant shall be asked to attend the meeting, but his/her attendance is not mandatory.

Legal Reference:

- Connecticut General Statutes
- 7-391 Definitions ("audited agency" and "appointing authority")
- 7-392 Making of audits
- 7-393 Working papers of account; preservation for inspection
- 7-396 Designation of auditor
- 10-233 Separate high school accounts
- 10-237 School activity accounts

Brookfield Town Charter, Section 801

Policy
Adopted: 4/1/92

BROOKFIELD PUBLIC SCHOOLS
Brookfield, Connecticut