

MANCHESTER CITY SCHOOLS
Policy Manual

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An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall be made by a certified public accountant following the end of each fiscal year.¹

The director of schools shall furnish or make copies of the audit available to the proper authorities as prescribed by law.²

When an administrative change occurs during the fiscal year and the position is responsible for the expenditure of funds, a special audit of accounts involved shall be conducted.

The special audit shall be as extensive as the Board may determine.

Legal References:

1. [TCA 49-2-112\(a\);](#)
[TCA 49-2-110\(a\);](#)
[TCA 6-36-112\(c\).](#)
2. [TCA 49-2-112\(d\)\(2\);](#)
[TRRMS 0520-1-2-.13\(4\)](#)

Cross References

[2.900 Student Activity Fund Management](#)
[6.701 Student Solicitations/Fundraising Activities](#)