

PERIODIC AUDIT

An audit of all accounts of the school system shall be provided for by the municipality, jointly with the audit of the municipality's accounts, and shall be made annually by an independent public accountant. The Board, however, reserves the right to conduct an independent audit of the education account.

The audit shall include all funds of the school system including the student body and cafeteria funds and accounts.

Any group which receives fund raising approval from the Board of Education must provide the Board with a copy of its audit. This audit can be of its own design.

Copies of the annual joint audit (Board of Education and Municipality) will be available at City Hall for all Board members who wish to review it.

This audit does not serve the requirements of C.G.S. 10-260a regarding the obligation of the auditors of public accounts in auditing of state grants for public education.

Legal References: Connecticut General Statutes
 7-392 Making of audits (as amended by P.A. 87-573)
 10-237 School activity accounts
 10-260a Auditing of state grants for public education