

BOARD POLICY

Descriptive Code: DID

ACCOUNTING AND REPORTING - AUDITS

Date: February 12, 2008

All school **system** accounts and financial activities shall be audited annually by a certified **public accounting firm or state auditor** and copies of the audits **will be** made available to the Board of Education.

O.C.G.A. 36-81-20

O.C.G.A. 50-6-6

PROCEDURE: NO

ADOPTED: 1/1/76

REVISED: 10/1/97, 8/10/99

Columbia County Board of Education