

**BUSINESS AND NON-INSTRUCTIONAL OPERATIONS**

**BP 3130     Annual CPA Audit**

An annual audit of the fiscal operations of the Office will be conducted by certified public accountants knowledgeable in the area of public school accounting. A report shall be prepared by the auditor. The Board will review the report of the annual audit. On the basis of the audit, the Board may make recommendations to the Superintendent for changes and modifications in business operations and procedures covered by the audit.

Legal Reference:     E.C. §§ 1040, 1627, 1940

First Reading:        December 7, 1999

Second Reading:     January 4, 2000

Adopted:              January 4, 2000