

## **Business/Non-Instructional Operations**

### **Periodic Audit**

An audit of all accounts of the Woodbridge School District shall be made annually by a certified public accountant selected by the town.

The audit shall include all funds of the district including appropriated budget funds, all student activity funds, 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. Auditors also shall follow procedures outlined in CGS 10-260a Auditing of State Grants for Public Education. Review of Procedures Manual.

Any communications from the auditor which result from the annual financial audit will 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 Certified Public Accountant shall be asked to attend the meeting, when appropriate.

Legal Reference: Connecticut General Statutes

7-392 Making of Audits.

7-393 Working papers of accountant; preservation for inspection.

10-260a Auditing of state grants for public education.

**Policy adopted: ~~February 24, 2014~~**

**WOODBRIIDGE PUBLIC SCHOOLS  
Woodbridge, Connecticut**