

Business and Non-Instructional Operations

Periodic Audit

An audit of all accounts of the school district shall be provided for by the municipality in conjunction with the audit of the municipality's accounts and shall be made every year by an independent public accountant selected by the City of New Haven.

The audit shall include all funds of the district, including the student body and cafeteria funds ad 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 standard and procedures approved by the State of Connecticut; and (2) a summary of audit exceptions and management recommendations.

The annual audit shall be placed on file in the Business Office with the Director of Finance and may be reviewed upon request.

Legal References: Conn. Gen. Stat. §§ 7-391 through 7-394a; 10-260a