

BUSINESS AND GENERAL SUPPORT SERVICES

SUBJECT: County School Service Fund Annual Audit

The County School Service Fund shall be audited annually by a certified public accountant or a public accountant licensed by the State Board of Accountancy. Such audit shall include all funds under the control of the County Superintendent of Schools, and shall be conducted in accordance with the Standards and Procedures for Audits of California Local Educational Agencies, prepared by the Controller of the State of California.

The annual audit shall be reviewed by the County Board of Education at a regularly scheduled public meeting.

Legal Reference:

Education Code

1040(e) - Duties of boards

1627 - Annual Audit

14500 - 14508 - Financial and compliance audits

41020 - Requirement for Annual Audit