

WEST HARTFORD PUBLIC SCHOOLS

**POLICY 3420**

**Business**

**Periodic Audit**

An audit of all accounts of the school system shall be made annually by an auditor selected by the town.

The audit shall include all funds of the school system including the student body and cafeteria funds and accounts, and any other funds under the control or jurisdiction of the Board of Education. 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.

This audit does not serve the requirements of C.G.S. 10-260a regarding the obligations of the auditors of public accounts in auditing of state grants for public education.

Legal Reference: Connecticut General Statutes:  
7-391 et seq. Municipal Auditing Act (including school districts as  
“audited agencies”)  
10-260a Auditing of state grants for public education

Adopted: November 17, 1987  
Reviewed: February 22, 2017