

AUDITS

An audit of the school department's accounts should be conducted annually. In addition, the Committee may request a private audit of the school system's accounts at its discretion.

The Committee will consider recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

SOURCE: MASC

NOTE: References to a town or city charter may be appropriate here. The content of these references may require a change in the content of a policy adopted by a local school Committee in this area.