

BOARD POLICY
Accounting and Reporting

Descriptor Code: DI

The Superintendent shall be ultimately responsible for receiving and properly accounting for all funds of the district. Funds shall be deposited in a depository designated by the Board.

The accounting system used shall conform with requirements of the State Board of Education and with good accounting practices, providing for the appropriate separation of accounts, funds and special monies.

The Board shall receive and inspect monthly itemized financial statements from the Superintendent, which account for all receipts and payments for that period of time.

ADOPTED: August 2, 2001

Cherokee County Board of Education