

# Williamson County Board of Education



**Adopted Date:**  
3/15/04  
Editorial 5/22/14

2.703

## AUDITS

1 *General*

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An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall be made by the state government following the end of each fiscal year.

The Superintendent of Schools shall furnish or make copies of the audit available to the proper authorities as prescribed by law.

When an administrative change occurs during the fiscal year and the position is responsible for the expenditure of funds, a special audit of accounts may be conducted.

The special audit shall be as extensive as the Board may determine.

Legal References:  
TCA 49-2-112(a)(1)  
TCA 49-2-110(a)  
TCA 6-36-112  
TCA 49-2-112(d)(2)  
TRR/MS 0520-1-.13(3)(d)

Cross References:  
2.900 Student Activity Funds Management  
6.701 Student Solicitations and Fund-Raising