

	MURFREESBORO CITY SCHOOL BOARD POLICY		
	Descriptor Term:	Descriptor Number:	Date Adopted:
	AUDITS	FM 7	4/79
	Revision Adopted:		
	3/01		

The books and accounts of the system shall be audited by an independent certified public accountant in conformance with the prescribed standards and legal requirements. The certified public accountant shall be selected by the Board.

Upon completion, the audit shall be presented to the Board for examination.

On or before September 30 of each year, the Director of Schools shall recommend and the Board shall select a certified public accountant to be retained by the Board.

The Director of Schools shall be responsible for filing copies of the audit with the proper authorities as prescribed by law.

Legal References:

T.C.A. 49-2-112(a)(1); TCA 49-2-110(a)
T.C.A. 49-2-112(d)(2); TRR/MS 0520-1-.13(3)(d)