

CHAPTER 7.00 – FINANCE AND BUSINESS SERVICES

ACCOUNTING AND REPORTING

7.12

- I. The Superintendent shall have the responsibility for preparing any and all reports related to accounting of school funds that may be required by law or requested by the State Board of Education or the Dale County Board of Education.
- II. The State Board of Education shall prescribe regulations for keeping accounts and records and for making reports by or under the supervision of school boards. These accounts and records shall at all times be available for inspection and audit by authorized officials and shall be preserved as the laws of Alabama may prescribe.
- III. A complete statement shall be published annually in the month of October of the receipts by source and disbursements by function in an appropriate newspaper in the County, on the Dale County School System’s website, and on the State Department website.
- IV. Said accounts and fiscal records shall be available during normal business hours for inspection by the public. They shall be preserved for the period of time prescribed by Policy 8.80, Records Retention and Disposal. For such a period as specified by the State Department of Education or appropriate authorities.

STATUTORY AUTHORITY:

**CODE OF ALABAMA
16-13A-13**

LAW(S) IMPLEMENTED:

**CODE OF ALABAMA
16-13A-13**

ALABAMA ADMINISTRATIVE PROCEDURE ACT:

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HISTORY:

**ADOPTED: Dec 16, 2008
REVISION DATE(S): _____
FORMERLY: DIB**