

## CHAPTER 7.00 - BUSINESS SERVICES

### AUDITS

7.50

Fiscal audits shall be completed by an employee of the Alabama Department of Examiners of Public Accounts. Auditors shall conduct audits in accordance with the procedures set forth by the Department and shall, within that scope, furnish such schedules as the Dale County Board of Education may require. No audit shall fail to provide a comprehensive report on all accounts assigned for audit by the Board.

The Superintendent shall prepare a report of all local audits summarizing the effect of the year's operations for presentation to the Board. Audits other than annual audits shall be performed as the need is indicated.

#### STATUTORY AUTHORITY:

CODE OF ALABAMA  
16-1-30

#### LAW(S) IMPLEMENTED:

CODE OF ALABAMA  
16-4-7, 16-4-8, 16-11-22,  
41-5-14, 41-5-23

#### ALABAMA ADMINISTRATIVE PROCEDURE ACT:

§290-2-1-4

#### HISTORY:

ADOPTED: Dec 16, 2008  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: DOBA