

OPERATIONAL SERVICES

Accounting and Audits

The Board of Trustees directs that the Business Office prepare official financial reports and budgets in accordance with statutory provisions and/or generally accepted accounting standards. Reports required for local, state, and federal agencies; monthly financial reports; and annual reports will be prepared and presented to the Board for approval.

The Board directs that an annual audits be conducted in accordance with Montana law and generally accepted auditing standards.

Legal References:	§ 20-9-203, MCA	Examination of district accounting records
	§ 20-9-103, MCA	School budget form
	§ 20-9-213, MCA	Duties of trustees

Cross Reference:

Policy History:

Adopted on: 4.14.2015

Revised on: