

William S. Hart Union HSD

Administrative Regulation

Management Of District Assets/Accounts

AR 3400

Business and Noninstructional Operations

Accounts

The district's accounting system shall fully comply with the definitions, instructions, and procedures set forth in the California Department of Education Accounting Manual. (Education Code 41010)

The superintendent or designee shall see that funds are encumbered in the district accounting records immediately after an expenditure is committed for subsequent payment.

(cf. 3110 - Transfer of Funds)

Fraud Prevention and Investigation

The Superintendent or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, the Superintendent or designee shall issue a report to appropriate personnel and to the Governing Board. The final disposition of the matter and any decision to file a criminal complaint or refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with legal counsel. The result of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know.

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

Audit

~~By April 1 of each year, the Governing Board shall provide for an audit of all district accounts, any other funds which are administered pursuant to a joint powers agreement, and attendance procedures. To conduct this audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy. The superintendent or designee shall establish a timetable for the completion and review of the audit within the deadlines established by law.~~

~~The audit shall be conducted in accordance with General Accounting Office standards for~~

~~financial and compliance audits. (Education Code 14503)~~

~~(cf. 3452—Student Activity Funds)~~

~~(cf. 3551—Food Service Operations)~~

~~The audit shall identify all expenditures by source of funds and shall contain: (Education Code 41020)~~

~~1. A statement that the audit was conducted pursuant to standards and procedures established in the audit guides developed by the State Controller.~~

~~2. A summary of audit exceptions and management recommendations.~~

~~3. A description of the specific actions that are planned or that have been taken to correct any problem identified by the auditor.~~

~~The superintendent or designee shall file the report of the audit with the County Superintendent of Schools, the Department of Education, and the State Controller no later than December 15. (Education Code 41020).~~

~~By January 31 of each year, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)~~

~~(cf. 9322—Agenda/Meeting Materials)~~

Quality Control Reviews

~~The independent auditor shall complete a quality control review every three years in accordance with General Accounting Office standards. (Education Code 14503)~~

Date

WILLIAM S. HART UNION HIGH SCHOOL DISTRICT

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