

SUMMERS COUNTY BOARD OF EDUCATION POLICY

Adopted: 5/12/83 Revised: 6/8/05
Reference: WV Code 18-9b-13

Code: VIII-F-3
Page: 1 of 1

AUDITS

Regular annual audits of the Summers County Board of Education funds are made by an outside audit firm. The report of this audit is certified to the Board along with instructions for the correction of procedures and practices found not to be in accordance with state requirements.

In addition, audits of federal programs are made by federal auditors or private auditors in accordance with project guidelines.