## VENTURA COUNTY BOARD OF EDUCATION

BOARD POLICY NO. 3400 ADOPTED: 2/24/97

**CLASSIFICATION: Business and Noninstructional Operations REVISED:** 

**SUBJECT: Annual Audit** 

An annual audit of the fiscal operation of the Office will be conducted by certified public accountants knowledgeable in the area of public school accounting. An audit report will be prepared.

The Board will review the report of the annual audit. On the basis of the audit, the Board may make recommendations to the Superintendent for changes and modifications in business operations and procedures covered by the audit.

## Legal Reference:

## **EDUCATION CODE**

Duties and responsibilities, County Boards of Education

1627 Annual audit

1940 Article 17. Miscellaneous