

## FISCAL MANAGEMENT AND REPORTING

**3400.**

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The Superintendent shall be ultimately responsible for properly managing and accounting for all funds of the district.

The accounting system used shall conform to the standard procedure recommended by the United States Department of Education and accepted by the State Department of Education. The system shall be designed to give assurance to the Board and the citizenry that school funds are being administered and accounted for in a proper manner.

#### **Cross Reference:**

Policy 3400.1 (Internal Accounting System)

Approved 4/28/1981

Amended 6/7/2016

Previous Policy Number: DF