

FINANCIAL ACCOUNTING AND REPORTING

The superintendent or superintendent's designee is responsible for implementing a modern system of accounting for all school funds as established by the Board of Education and the Auditor of Public Accounts.

The Patrick County School Board receives monthly statements of the funds available for school purposes.

At least once each year the School Board submits a report of all its expenditures to the appropriating body. Such report is also made available to the public either on the school division website or in hard copy at the central school division office on a template prescribed by the Board of Education.

Adopted: November 11, 1996
 Revised: April 13, 2003
 April 10, 2008
 July 16, 2009
 November 12, 2015

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-90, 22.1-115.

Cross Refs.:	CBA	Qualifications and Duties of the Superintendent
	DA	Management of Funds
	DB	Annual Budget
	DG	Custody and Disbursement of School Funds
	DGC	School Activity Funds
	DGD	Funds for Instructional Materials and Office Supplies
	DJB	Petty Cash Funds
	EF	Food Service Program