

## AUDITS

The School Board shall require all financial records and accounts, including business transactions, of the school system and each school to be audited. The audit of selected accounts shall be conducted by the office of the Legislative Auditor of the State of Louisiana or an independent certified public accounting firm in conformance with prescribed standards and legal requirements. Said audits, upon completion, shall be presented to the Board for examination.

Other financial audits shall also be made of appropriate accounts upon the transfer, resignation, or dismissal of personnel responsible for receiving and disbursing school funds, or whenever, in the opinion of the Board, a financial audit is deemed advisable. Internal auditors, or a certified public accounting firm shall conduct such audits as necessary.

All audits shall be conducted and filed in accordance with statutory provisions. Should any error or discrepancies be found as a result of any audit, those personnel found responsible for such error may be subject to disciplinary action.