

Effective fiscal supervision will be the responsibility of the superintendent, who also serves as the fiscal agent for the school district. In administering the fiscal program he/she will make certain that all funds are properly received, expended, and accounted for. The fiscal structure of the district will comply with prevailing statutes and the rules and regulations of applicable regulatory agencies.

Internal control and management of the fiscal process will be such that it appropriately safeguards all assets, enhances the educational process, promotes operational efficiency, and ensures compliance with laws, regulations and established district policies and procedures.

The assignment of duties to staff members who have access to the Financial Management System is done with the intent of limiting their ability to cause and conceal errors and irregularities. Working within certain limitations, including staff size, incompatible functions are not assigned to any staff member. Administrative review and oversight procedures implemented by the superintendent add security to the system of control.