

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

At least once each year the Essex County 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 Essex County Public Schools Division website or in hard copy at the Central Essex County School Division Office on a template prescribed by the Board of Education.

Adopted: April 9, 2012
 Revised: May 9, 2017
 Revised: July 13, 2020

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

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| Cross Refs.: | CBA | Qualifications and Duties for 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 Management |