

District: Pearl River County Schools
Section: D - Fiscal Management
Policy Code: DID - Audits

AUDITS

The state department of audit is hereby authorized and empowered to post-audit and investigate the financial affairs and all transactions involving the school funds of the county including the minimum education program funds and supplementary district school funds, and to make separate and special audits thereof, as now provided by Sections 7-7-201 to 7-7-215, Mississippi Code of 1972. ' 37-61-29

SINGLE AUDIT ACT

Mississippi public school districts will have single audits performed annually by the Mississippi State Auditor's Office or by an independent accounting firm.

The Mississippi State Department of Education shall have cognizant agency responsibilities for all Mississippi public school districts. School districts should contact the audit resolution officer with the Mississippi State Department of Education to resolve any audit findings that affect federal programs in their districts.

The Mississippi Public School Accountability Standard for this policy is standard 4.

LEGAL REF.: MS CODE as cited

Mississippi Public School Accountability Standards

Financial Accounting Manual for Mississippi Public School District

CROSS REF.: Policy DIB Financial Reports and Statements

Last Review Date: September 12, 2016, May 2019, May 14, 2020, May 13, 2021

Adopted Date: 2/5/2015

Approved/Revised Date: 5/13/2021