

ACCOUNTING SYSTEM

The accounting system used in the District shall provide a definite, well-organized record of the financial transactions of the school district. Specifically, the accounting system shall be designed to:

- a. Safeguard the public and those administering public funds by means of clear records, periodic audits and financial reports
- b. Provide an effective system of budget control and analysis, and
- c. Provide nearly uniform data for reporting to county, state and federal agencies in order that any cost analysis of expenditures within and outside the state may be compared with a greater degree of accuracy.

LEGAL REF.: 115.28(13) - Wisconsin Statutes
120.14(2) - Wisconsin Statutes
121.05(1)(c) - Wisconsin Statutes

CROSS REF.: 681-Rule - Accounting Guidelines

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