

## **Annual Audit**

### Statement

An audit of accounts of the Torrington Public Schools shall be made annually by a Certified Public Accountant chosen by the City Board of Finance to audit all City accounts.

### Guidelines

- A. The audit shall be conducted in accordance with generally accepted standards and include all funds over which the Board of Education has direct or supervisory control.
- B. Copies of the Auditor's report shall be made available to members of the Board.
- C. A report of the audit shall be made by the Business Manager under the direction and with the approval of the Superintendent of Schools to the Board of Education when results are available.