

AUDIT REPORTS

Copies of all audit reports will be ~~filed with the Ector County Public Library and~~ made available for public inspection **upon written request.**

INTERNAL AUDIT

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

All District operational departments may be subject to internal audit.

A program of internal auditing for the student activity funds shall be established and maintained. Guidance will be provided to the clerks and principals as needed and recommendations made for any change in procedures which might save time but still provide an adequate audit trail for the independent auditors. Attention will also be called to any deficiencies in the record-keeping system that need to be corrected.