DIE ©
AUDITS / FINANCIAL MONITORING

The Governing Board directs the Superintendent to implement procedures that assure District compliance with all state and federal requirements for financial monitoring and audits. Contingent upon prescribed qualifying criteria, such requirements may include, but are not limited to, procedural reviews by the Office of the **Arizona** Auditor General and the federal Single Audit Act Amendments and **the current U.S.** Office of Management and Budget (OMB) Compliance Supplement. ~~June 2016~~.

Necessary Services

The procurement of the necessary services shall be consistent with the District's policy on bidding and purchasing procedures. Any allocation of costs for the services shall conform to the requirements of the Uniform System of Financial Records (USFR).

Governing Board Presentation

A final report of each separate fiscal management review shall be presented to the **Governing** Board for examination and discussion. After a report has been presented to the **Governing** Board, it will become a matter of public record, and its distribution will not be limited. Copies of a final report shall be filed with appropriate state and other authorities.

The Governing Board shall publicly accept all audits and compliance questionnaires by roll call vote.

Posting

The District shall prominently post on its website home page a copy of its profile pages that displays the percentage of every dollar spent in the classroom by that school district from the most recent status report issued by the Auditor General.

Adopted: Tuesday, ~~October 19, 2021~~ **March 3, 2026**

LEGAL REF.:
A.R.S.
15-213
15-239
15-914
15-2111
41-1279.03
41-1279.04
41-1279.05
41-1279.07

41-1279.21
41-1279.22
A.A.C.
R7-2-902
USFR - Audit Requirements
2 CFR Part 200 Appendix XI, Compliance Supplement

CROSS REF.:
DICA - Budget Format