

DUCHESNE COUNTY SCHOOL DISTRICT

FISCAL CONTROL POLICY

Internal controls are designed to limit the risk of misstatement due to errors, theft and misappropriation of district assets. The control environment reflects the overall attitude, awareness, and action of the Board, Administration, and others concerning the importance of internal control and its emphasis in the district. The accounting system establishes a method to identify, assemble, analyze, classify, record, and report the District's transactions and to maintain accountability for the related assets and liabilities. Policies and procedures balance the effectiveness of controls with the costs associated with implementing them. Commitment to internal controls is necessary at all levels of the District in order for the controls to be effective.

PROCEDURES

Budgets are set annually for each program and the District.
A director or administrator approves purchases within budgets.

An administrator participates in and approves the hiring and assignment of employees.
Employee assignments are reviewed annually by administration.

Adopted: 1/11/24