

## **4:80 Accounting and Audits**

### Control Requirements for Checks

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. The Superintendent or designee and Assistant Superintendent for Finance and Operations, School Treasurer, or Fiscal Service Coordinator shall sign all checks issued by the School District, except that checks from an account containing student activity funds and revolving accounts may be signed by the respective account custodian.