## SCOTLAND BOARD OF EDUCATION Board Policy

## **Business/Non-Instructional Operations**

## **System of Accounts**

The accounting systems and procedures for the school district shall be set up so as to conform to best business practices and existing guides from the State Department of Education. The Superintendent and business staff will be expected to confer with appropriate specialists of the State Department of Education, school district auditors and any other knowledgeable persons or groups in achieving that objective.