

Santa Barbara School Districts

Board Policy

BP 3001

Business and Non-Instructional Operations

FISCAL ACCOUNTABILITY

The Board of Education bears responsibility for the expenditure of public funds. To fulfill this responsibility, comprehensive and timely financial information shall be provided to the Board and internal controls shall be maintained to assure that district's funds are expended according to the adopted budget.

The district's fiscal accountability status also requires that certain duties and responsibilities otherwise assigned to the County Superintendent of Schools be assumed by the Board. The Superintendent and Deputy Superintendent, Business Services are delegated the authority to implement the procedures required to properly administer those duties necessary to assure fiscal accountability for commercial warrants and payroll processed by the district.

Procedures for implementing this policy are detailed in the Administrative Regulation.

Legal Reference:

EDUCATION CODE
42650 Warrants

Policy: **SANTA BARBARA SCHOOL DISTRICTS**

Adopted: July 10, 2002 Santa Barbara, California

Revised: June 17, 2008