

CLARK COUNTY SCHOOL DISTRICT REGULATION

3410

SYSTEM OF ACCOUNTS

- I. A system of accounts will be established to ensure continuous, accurate accounting and record keeping for all funds, including student body funds, under the jurisdiction of the Clark County School District.
- II. It is the responsibility of each principal and/or department head with the supervision of District fund(s) or account(s) to have knowledge of and implement the accounting and record-keeping procedures described by federal guidelines, Nevada statutes, and District regulations and procedures.
- III. Detailed accounting procedures have been established to ensure accurate record keeping of all funds and accounts, including student body accounts. To facilitate accounting procedures, establishment of independent funds, accounts, and codes may be authorized in accordance with Nevada statutes.
- IV. All financial activities of the District are subject to audit and it is the responsibility of the principal and/or department head to maintain books of accounts and records in accordance with established procedures.
- V. The Division of Business and Finance Services is responsible for developing and implementing accounting procedures.

Legal Reference:	NRS Chapter 354 Local Financial Administration
Review Responsibility:	Business and Finance Services
Adopted:	[3410:2/10/66]
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