

**ACCOUNTING AND REPORTING**

The School Board delegates to the Superintendent the responsibility and authority for preparing any and all financial reports and for preparing for the accounting of all Board and school funds, as required by law or as required or requested by the State Board of Elementary and Secondary Education or the Livingston Parish School Board.

The Board shall adhere to regulations prescribed by the State Board of Elementary and Secondary Education for keeping of accounts and records and the making of reports by or under the supervision of the School Board.

Said accounts and fiscal records shall be available during normal business hours for inspection by the public.