

UNIFORM
ACCOUNTING
AND REPORTING
PROCEDURES

The Superintendent shall ensure that the School complies with the uniform accounting and financial reporting procedures as prescribed by the Comptroller.

The procedures must:

- (1) comply with generally accepted accounting principles as established by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants or their successors;
- (2) include the requirements of the Uniform Guidance set forth in 2 CFR 200, Subpart F (200.500) – Audit Requirements and any subsequent changes or amendments that will fulfill the audit requirements for a statewide single audit; and

The accounts of the institutions shall be maintained and audited in accordance with the approved reporting system.

Government Code 2101.012