

**Rationale**

Audited per pupil costs are required by the Ministry of Education as one of the conditions of funding. In addition, the nature and size of the financial operation and activities in the school require that checks and balances are in place to ensure funds are accounted for and expended in accordance with policies of the Ministry of Education, the CISPG, and the local School Council.

Policy

School financial statements shall be audited annually, and a copy forwarded to the CISPG Finance Officer.

References: Procedure 204	Date: August 2023
	Revisions: