

# **Dietrich School District No. 314**

**7200**

## **FINANCIAL MANAGEMENT**

### Accounting System Design

The District accounting system shall be established to present with full disclosure the financial position and results of the financial operations of the District funds and account groups in conformity with generally accepted accounting principles. The accounting system must be in compliance with the accounting system requirements established by legislative action. The accounting system shall be able to demonstrate compliance with finance-related legal and contractual provisions.

### Policy History:

Adopted on: March 2014

Revised on: