North Orange County Regional Occupational Program ACCOUNTING SYSTEM ROP BP 3410

Business Operations

Policy

Financial transactions, including student body funds, will be accounted for in accordance with the policies and procedures of the California School Accounting Manual. The Accounting system shall conform to general accepted accounting principles as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants.

Reference: Education Code Section 41010

Revised: April 24, 1991 Adopted: August 3, 1976