

The Atlanta Independent School System exists under the authority of the district charter as authorized by state law. The Atlanta Board of Education is charged with the responsibility of the control and management of the Atlanta Independent School System, known as the Atlanta Public Schools, which is a governmental entity separate and apart from the city of Atlanta and the state of Georgia.

Charter of the Atlanta Independent School System
(Senate Bill 204, 2003; as amended by House Bill 241, 2013)

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SECTION 4-106. Independent audit.

(a) The Board shall cause an annual independent audit to be conducted of the books, accounts, records, fiscal procedures, and other evidences of financial transactions of the City of Atlanta school system, including its offices, departments, and other agencies. The audit shall be made by a certified public accountant or certified public accounting firm whose members have no pecuniary, financial, or personal interest, directly or indirectly, in the fiscal affairs of the school system or any other governmental agency of the city.

(b) The audit may be conducted on a quarterly or continuing basis and shall be completed no later than six months after the close of the fiscal year.

(c) The audit, and the opinions and recommendations of those conducting such audit, shall be available to the public at actual printing cost, provided a copy shall be kept available in the offices of the Board and the superintendent for inspection by any citizen upon request.

(d) A special audit or examination of any office, department, or other agency of the school system may be ordered by the Board at any time.

(e) A summary of the financial statement from the audit or audits shall be published in one or more newspapers of general circulation within the city and sent to the grand juries of Fulton County and DeKalb County then in session, the Atlanta-Fulton Public Library, and the state auditor.