

Emery County School District



Policy DIA—District Fiscal Responsibilities

Date Adopted: 6 August 2025

Current Review / Revision: 6 August 2025

Establishment and Maintenance of Fiscal Policies and Procedures—

The District shall establish fiscal policies and procedures which shall address all applicable state and federal statutes and regulations. These may have different components, specificity, and levels of complexity for the District's elementary and secondary schools. They may reference specific training manuals or other resources that provide detailed descriptions of business practices which are too lengthy or detailed to include in the policy. The District's fiscal policies shall at a minimum address (1) program accounting, (2) cash handling, (3) expenditures, (4) fundraising, (5) donations and gifts, and (6) financial reporting. (These areas may be covered in one or more other policies.)

[Utah Admin. Rules R277-113-5\(4\), \(5\), \(6\), \(8\), \(9\) \(July 8, 2025\)](#)

Review and Training—

The District shall regularly review its fiscal policies and procedures. The District shall develop and follow a plan for annual training of District employees on policies and procedures specific to job function.

[Utah Admin. Rules R277-113-5\(1\), \(2\) \(July 8, 2025\)](#)

Notice and Availability of Fiscal Policies—

The District's fiscal policies and procedures shall be made available at the District office, at individual District schools, and on the District's website.

[Utah Admin. Rules R277-113-5\(3\) \(July 8, 2025\)](#)