

Business Procedures  
Series 800

Policy Title: Financial Reporting

Code No. 812

**Policy Statement**

The Heartland AEA Board will receive accurate and timely financial reports to enhance Board decision-making and to carry out its public purpose.

**Scope of Policy**

- Standard financial reports are provided on a monthly and annual basis.
- Additional financial analysis is provided to the Board as requested or at the direction of the chief administrator or designee.

**Accountability Overview**

Following Board action, the monthly financial reports become part of the meeting's public record.

The certified annual financial reports are filed as required with the Iowa Department of Education and provided to the Board for acceptance.

Date of Adoption: 12/8/92

Reviewed: 9/8/98, 8/05, 4/13/21

Amended: 6/10/14, 3/14/17