

**ACTION MEMORANDUM**

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**To:** Bibb County Board of Education, Dr. Dan A. Sims, Superintendent

**From:** Eric Bush, Chief Financial Officer  
Sherry H. Culves, Parker Poe Adams & Bernstein LLP

**Subject:** Policy DIA – Accounting System **(Second Reading)**

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**Summary**

The District is presenting Policy DIA, Accounting System, for Second Reading.

**Background**

In Policy DIA, the District proposed adding an introductory sentence setting out the important role of maintaining accounting records. Additional revisions were made to clarify that the State Board of Education by statute (O.C.G.A. § 20-2-167(b)) is tasked with establishing a computerized uniform budget and accounting system. Other edits were proposed to emphasize the affirmative obligations under the policy.

The District proposed minimal non-substantive revisions to Regulation DIA.

**Recommendation**

It is recommended that the Bibb County Board of Education approves revisions to Policy DIA, Accounting System.

**Superintendent's Comments and Approval:**

| Superintendent's Comments | Approved /<br>Not Approved |
|---------------------------|----------------------------|
| Dr. Dan A. Sims           | Approved                   |