

AUDIT

In accordance with state law, to review the funds and accounts of the school district, the board will employ an independent auditor to perform an annual audit of the financial affairs of the school district. The superintendent will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors. Annual audit reports shall remain on file as permanent records of the school district.

Legal Reference: Iowa Code § 11.6

Cross Reference: 701 Financial Accounting System
707 Fiscal Reports

Approved **November 11, 1968**

Reviewed **July 2016**

Revised **December 27, 1976**
October 14, 2002
December 13, 2021