

4410–AUDITS

In addition to regular audits performed by the State Auditor's Office and by state and federal officials in relationship to specialized projects of this district, the books and accounts of the district shall be audited by an independent certified public accountant in conformance with prescribed standards and legal requirements. The certified public accountant shall be selected by the Board and shall perform the audit annually. In addition, upon termination of employment of a Director of Business, the Board of Education shall make a determination regarding the advisability of an audit.

The audit, when completed, shall be presented to the Board for examination.

It shall be the policy of this Board of Education that the books and financial records shall be completely open to all parties with cause for review and examination.

Legal Reference: 70-2210.04

Policy Adopted 10/4/76
Policy Revised 11/14/94