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 business manager 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

Approved: November 14, 1988

Reviewed: January 8, 1996; March 18, 2002; January 14, 2008; November 12, 2012; December 11, 2017

Revised: April 11, 2005; January 9, 2023