

## AUDIT

To review the funds and accounts of the school district, the board will employ an 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.

Legal Reference: Iowa Code § 11.6 (2011).

Cross Reference: 701 Financial Accounting System  
707 Fiscal Reports

Approved: November 14, 1988

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

Revised: April 11, 2005