

## AUDITS

In accordance with state law, to review the funds and accounts of the school district, the Board shall employ an independent auditor certified in the state of Iowa to perform an annual audit of the financial affairs of the school district. The Superintendent, in conjunction with the Chief Financial Officer, shall use a request for proposal procedure in selecting an auditor. The administration shall cooperate with the auditors. Annual audit reports will be filed with the State Auditor and remain on file as permanent records of the school district.

Legal Ref.: Iowa Code § 11.6 (2013).

Cross Ref.: 701.3 Fiscal Management Goals

ADOPTED: 6/11/90  
7/12/93  
11/13/95  
6/12/00  
4/8/19  
10/28/2024

Reviewed: 10/95, 5/5/00, 1/8/04, 6/4/09, 3/7/19, 10/9/2024