

AUDIT

In accordance with state law, to review the funds and accounts of the school district, the board will 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 **or designee** will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors. Annual audit reports ~~shall~~ **will be filed with the State Auditor and** remain on as permanent records of the school district.

Legal Reference: Iowa Code § 11.6.

Initially Approved 03-08-1999

Last Reviewed 10-25-2023

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