

### **Audits**

The Board of Education shall employ a Certified Public Accountant or state auditing agency to conduct annual audits of the financial affairs of the school district in accordance with the statutes of the State of Iowa.

All audit recommendations shall be reviewed and addressed by the Board of Education.

Such annual audit reports shall remain on permanent file in the administrative office of the school district.

Adopted: April 13, 1987  
Reviewed: July 19, 2012  
Revised: January 8, 2018