## **AUDIT**

To review the funds and accounts of the school district, the board will employ an auditor to perform a
annual audit of the financial affairs of the school district. The superintendent will use a request for
proposal procedure in selecting an auditor. The administration will cooperate with the auditors.

Legal Reference: Iowa Code § 11.6 (2013).

Financial Accounting System Fiscal Reports Cross Reference: 701

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Approved <u>12/8/97</u> Reviewed <u>4/12/21</u> Revised <u>3/21/16</u>