## NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

## Series 700

## POLICY TITLE AUDITS

No. 707.4

The Board of Education shall engage an independent auditing agency to perform an annual audit of the financial affairs of the School District, in accordance with the laws of the State of Iowa. Such examinations shall cover the preceding school year and shall include all funds of the district.

Annual audit reports shall remain on permanent file in the Administrative Office of the School District.

Legal Reference: Iowa Code § 11.6

Cross Reference: 701 Financial Accounting System

707 Fiscal Reports

Date Approved: <u>December 11, 1995</u> Last Date Reviewed: <u>January 23, 2023</u> Last Date Revised: June 21, 2021