

NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Series 700

POLICY TITLE AUDITS

No. 707.4

The Board of Education shall engage an independent auditing agency certified in the state of Iowa 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 will be filed with the State Auditor and 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: December 11, 1995  
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