

Series 700 – Business Procedures

Policy Title: **Audits**

Policy Code No. **707.4**

To review the funds and accounts of the school district, the board will employ an auditor to perform an 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.

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

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Legal Ref.: Iowa Code Chapter 11.16.

Cross Ref.: 701 Financial Accounting System
707 Fiscal Reports