## **AUDIT**

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.

Legal Reference: Iowa Code § 11.6 (2013).

Cross Reference: 701 Financial Accounting System

707 Fiscal Reports

Approved: February 9, 2016