

Policy Title: **Audit**

Policy #803.5

In accordance with state law, to review the funds and accounts of the school district, the board shall employ an independent auditor certified in the state of Iowa to perform an annual audit of the financial affairs of the school district. The superintendent or designee shall use a request for proposal procedure in selecting an auditor. The administration shall cooperate with the auditors. Such annual audit reports will be filed with the state auditor and remain file as permanent records of the school district.

Date of Adoption: 1967

Reviewed and Amended: 4/24/89; 10/12/92; 9/95; 1/24/2000; 12/22/08; 2/24/14; 9/25/19; 1/24/22; 5/20/24; 7/22/24; 4/27/26