

Policies of the Board of Education

Series 600: Fiscal Management

**AUDITS**

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The books and accounts of the District shall be audited by an independent certified public accountant in conformance with the prescribed standards and legal requirements. The certified public accountant shall be selected by the Board of Education.

The audit, when completed, shall be presented to the Board for examination.

On or before November 1st **at** least every five years, the business manager shall place before the Board the matter of the retaining of a certified public accountant.

The business manager shall be responsible for filing copies of the audit with the proper authorities as prescribed by law.

The cost of the audit shall be paid from District funds.

Legal Ref.: Section 120.14 Wisconsin Statutes

Adopted: 10/11/82

Revised: March 1994  
April 2002  
November 2005  
January 2011

Waunakee Community School District