

POST FALLS SCHOOL DISTRICT NO. 273

Series 700: Business Procedures: Reports

Policy No. 704.3

Policy Title: District/School Audits

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It is the policy of the Board of Trustees that a complete audit of the financial records of the district shall be made each year by an independent auditor employed by the Board through written contract who is also charged with the duty of checking the accounts of the Treasurer as defined in Idaho Code.

Records of the various funds in individual schools shall also be examined. All account books shall be open for public inspection during business hours.

Legal References: IC 33-701, 57-108

Date of Adoption: 10/9/89

Amended: 7/15/97

Reviewed: 2006