

DID Auditing (See DK)

DID

Auditing School Board Accounts

All fiscal records of the Board of Education shall be audited annually by a certified public accountant, as required by law, with such audit being submitted to the state auditor and the board of education.

Auditing of Local School Accounts

All activity accounts of the local schools shall be audited annually in the same manner as specified above. (See DK)

Procedure for Employing Auditor

The annual audit shall be performed by such accounting firm as is selected by the Board of Education. On selection, the accounting firm shall submit an itemized list of services to be performed with a firm price as to the cost of such services. Such proposal is then subject to the review and approval of the Board of Education.

Approved: January 26, 2004