

**Board of Trustees
Douglas County School District**

FINANCES

PERIODIC AUDITS

In order to insure the adequacy of fiscal controls, the accuracy of financial records, and compliance with statute, the Board shall require an annual fiscal inventory.

All the accounts of the District shall be audited annually by a certified public accountant as required by law. All funds shall be subject to continuous audit by the District's internal audit staff. This audit shall include, but need not be limited to student organization funds, gifts, collections of fees and fines, and food services.

Reference: NRS 354.624

Date Adopted: 8/12/80