

Title: Audits

All financial accounts of the Council Bluffs Community School District must be independently audited annually as required by law. The audit shall be performed by a certified public accounting firm or the State Auditor's Office. The District's finance committee shall review the annual audit reports and participate with the Superintendent in the recommendation of the independent auditor. The finance committee will have Board member representation as designated by the Board President.

The audit report shall be submitted to the Board for acceptance and shall become a part of official records of the District. Copies shall be sent to appropriate state and federal authorities after acceptance, and will be available to the public upon request.

Cross References:

210, 702

Legal References:

Iowa Code, Chapter 11

Approved: Jul. 18, 1989

Reviewed: Jul. 16, 1996

Revised: March 23, 2004

Nov. 24, 2009

May 27, 2014

April 23, 2024

June 25, 2019