

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Periodic Audit

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 Trustees.

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

The audit shall include an examination of funds and records of the school district over which the board has direct supervisory control.

*Legal Reference:*

*EDUCATION CODE*

*41020 Audits of all school funds*

*41020.3 District governing board to review annual audit*

Policy adopted: 4/10/84

Policy revised: 11/25/86; 4/09/02