

AUDITS

The books and accounts of the District shall be audited yearly. The audit to be performed will meet the basic audit procedures prescribed by CPA standards.

The Board shall select the auditors after hearing the recommendation from the Superintendent or business administrator. Such audit will be made in accordance with RSA 197:25.

Legal References Disclaimer: These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

NH Statutes	Description
RSA 197:25	<u>Auditors</u>
RSA 671:5	<u>School District Elections: Auditors</u>

First Reading:	January 8, 2002
Second Reading:	January 22, 2002
Adopted:	January 22, 2002
First Reading:	September 26, 2018
Second Reading:	October 10, 2018
Revised:	October 10, 2018
First Reading:	July 23, 2025
Second Reading:	August 20, 2025
Revised:	