

**RECOMMENDED  
Cognia (AdvancED)**

Descriptor Code: HEBD

**AUDITS**

All financial records of the District will be audited following the close of each fiscal year.

The Board will appoint an independent, who shall be a Certified Public Accountant, to conduct this audit in accordance with law. The audit shall be presented to the Board upon completion and submitted to the state auditor in accordance with law.

**End of Yellowstone Policy HEBD ..... Reviewed: 5/18/2026**