Code No. 707.4

AUDIT

In accordance with state law, to review the funds and accounts of the school district, the board will employ an independent auditor certified in the state of Iowa to perform an annual audit of the financial affairs of the school district. The superintendent or designee will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors. Annual audit reports will be filed with the State Auditor and remain on file as permanent records of the school district.

Legal Reference: Iowa Code § 11.6

Cross Reference:
- 701 Financial Accounting System
- 707 Fiscal Reports

Approved 5/15/1989 Reviewed 11/19/2025 Revised 5/15/2024