

Business Procedures and Non-Instructional Series
700 Series

AUDIT
Code No. 707.4

The Board shall employ an auditing agency to perform an annual audit of the financial affairs of the school district. The administration shall cooperate with the auditors.

It shall be the responsibility of the superintendent to recommend to the board an auditing agency to review the school district's financial affairs.

Legal Reference: Iowa Code Section§§ 11.18 (1989)
281 Iowa Administrator Code 12.3 (10) (new standards)

Cross Reference: Financial Accounting System
Fiscal Reports

Adopted: 10/19/1992
Reviewed: 02/22/2021