POLICY: 707.4

## **AUDIT**

In accordance with state law, to review the funds and accounts of the district, the board will employ an independent auditor certified in the state of lowa 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 shall 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

Adopted: 02/02/01

Revised: 09/11/01, 12/16/09, 08/09/21, 04/22/24

Reviewed: 05/09/16, 11/11/19