

## **BUSINESS PROCEDURES — Series 800**

### **804 Reports**

#### **804.4 Audit**

To review the funds and accounts of the school district, the board shall employ an auditor to perform an annual audit of the financial affairs of the school district. The superintendent shall use a request for proposal procedure in selecting an auditor. The administration shall cooperate with the auditors.

Annual audit reports shall remain on permanent file in the central administration office of the district.

Adoption Date: January 24, 1983

Review Date: December 21, 2009

Revision Date: June 11, 2001

Legal Reference: Iowa Code § 11.6 (1995).

Cross Reference: 801.5 Financial Accounting System  
804 Reports