

POLICY: 707.4

## AUDIT

In accordance with state law, to review the funds and accounts of the District, the Board shall employ an auditor to perform an annual audit of the financial affairs of the District. The Director of Financial Services shall use a request for proposal procedure in selecting an auditor. The administration shall cooperate with the auditors. Annual audit reports shall 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  
Reviewed: 05/09/16, 11/11/19