

**Policy 707.04: Audits**

**Status:** ADOPTED

**Original Adopted Date:** 01/01/1989 | **Last Revised Date:** 06/24/2024 | **Last Reviewed Date:** 06/24/2024

In accordance with state law, to review the funds and accounts of the school district, The Board of Directors shall employ an independent auditor certified in the state of Iowa to perform an annual audit of the financial affairs of the District. The superintendent or designee will use a request for proposal procedure in selecting an auditor. The contract for audits shall have a back-out clause in the event the District is audited by the State of Iowa. 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 District.

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