

AUDITS

All financial records of the District will be audited once every five years.

The Board will appoint an independent auditor, who shall be a Certified Public Accountant, to conduct this audit in accordance with law. The audit shall be presented to the Board upon completion and submitted to the state auditor in accordance with law.

NOTE: Law contains an exception to state audit requirements for districts with less than one hundred enrolled students. See NDCC 54-10-14 for details.

End of McClusky School District #19 Policy HEBD.....Adopted: June 20, 2017