

**NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES**

**Series 700**

Policy Title \_\_\_\_\_ Audit \_\_\_\_\_

Code No. 707.04

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

**Legal Reference:**  
Iowa Code § 11.6 (2011).

**Cross Reference:**  
701.00 Financial Accounting System  
707.00 Fiscal Reports

Date of Adoption: October 18, 2011 (Revised)

Related Administrative Rules and Regulations: \_\_\_\_\_