

**NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES**

**Series 700**

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

Code No. 707.04\_\_\_\_\_

In accordance with state law, to review the funds and accounts of the school district, the board will employ an independent auditor certified in the state of Iowa to perform an annual audit of the financial affairs of the school district. The superintendent or designee will use a request for proposal procedure in selecting an auditor. 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 school district.

**This is a mandatory policy.**

**Legal Reference:** Iowa Code § 11.6.

Adopted: October 18, 2011

Reviewed: January 20, 2025

Revised: January 20, 2025