

**FISCAL MANAGEMENT**

**CODE: DIE**  
**POLICY**

**AUDITS**

The complete financial records of the district as well as records of individual school accounts will be audited annually by a certified public accounting firm selected by the board. The audit shall be completed by November 15 each year.

The board shall consider and act upon recommendations of the certified public accountant for maintaining an efficient system for recording and safeguarding district and school funds.

**REVISED POLICY**

**ADOPTION DATE: AUGUST 23, 1989**

**REVIEW DATE: JUNE 8, 2016**