

AUDITS

The books and accounts of the school district shall be audited annually by an independent certified public accountant. The audit to be performed will meet the basic audit procedures prescribed by American Institute of Certified Public Accountant (AICPA) standards.

The school board shall approve the selection of auditors after hearing the recommendation from the superintendent or business administrator. Such audit will be made in accordance with RSA 197:25.

Legal References:

RSA 197:25, *School Meetings and Officers: Auditors*

Adopted 1999
Reviewed 2013

