

AUDITS

Each year, the board will open the district's books and accounts to an independent certified public accountant, who will conduct an audit in conformance with standard accounting procedures and legal requirements. The board will select the certified public accountant and pay for this audit with school district funds.

To assist the board with these functions, the superintendent will:

Place the matter of employing a certified public accountant on the board's regular meeting agenda on or before May 1 each year.

Present the completed audit to the board for examination and certify to the board that the audit conforms to the accounting system of the Department of Public Instruction.

File all copies of the audit with proper authorities as prescribed by law.

LEGAL REF.: Wis. Stat. 120.14