

ANNUAL AUDITS**District Financial Statement**

The Board directs the District Treasurer to publish a full and detailed account of all monies received by the Board, or by the Treasurer of the District, for the District's account and use, and all of the monies expended therefore, giving items of expenditure in full. The Legal Notice of the audit availability shall be published in the newspaper for two (2) months after its completion/approval.

Periodic Audit

The Board of Education shall obtain an annual audit of records by an independent certified public accountant.

The Board of Education shall, after reviewing the audit report, adopt a resolution accepting the audit report, and file a copy of the resolution and the report with the Commissioner of Education by October 15.

APPROVED: BOARD OF EDUCATION

DATE: July 7, 1992

REVISED: December 2, 2003

February 28, 2008

January 8, 2013