

AUDITS

The financial condition and transactions of the school district shall be examined at least once each year. Such examination shall cover the fiscal year next preceding the year in which the audit is conducted. The examination shall also include an audit of activity and food service funds.

Examinations may be made by the auditor of the state, or the district may contract with, or employ certified or registered public accountants, certified and registered in the State of Iowa, and pay the same from the proper public funds.

LEGAL REFERENCE: Code of Iowa, Chapter 11

DATE OF ADOPTION: November 8, 1989

DATE OF REVIEW: March 19, 2007

DATE OF REVISION:

MAQUOKETA VALLEY COMMUNITY SCHOOL DISTRICT
DELHI, IOWA 52223