

AUDITS

For any necessary reason, an audit of the books of any school district may be called at any time by the Board or the electors of the district by petition signed by 20 percent of the resident taxpayers of the district as shown by the assessment roles of the preceding year, or the Auditor General.

Trust and agency funds of the school district must be internally audited annually by a person selected by the Board.

(Adoption date: April 12, 1982)
(Review date: February 12, 2001)
(Revision date: April 13, 2004)
(Reviewed date: November 26, 2007)