

DIE - AUDITS

The school district shall have financial and compliance audits performed every year. The audit may be done by the Department of Legislative Audit or by a private firm authorized by law to audit financial records of school districts.

All clearing accounts may be audited periodically under the direction of the business manager's office and reported to the superintendent.

LEGAL REFS.: SDCL 4-11-5; 4-11-7.1; 4-11-7.2; 4-11-9; 4-11-12 through 4-11-19; 13-16-28

Adopted: July 13, 2009