

## **FINANCIAL OPERATION**

**Policy 3510**

### **Auditing**

#### **Annual Audit**

The books and accounts of the District will be audited by an independent certified public accountant in conformance with the prescribed standards and legal requirements. The Superintendent shall place before the Board the matter of the retaining of a certified public accountant. The auditor shall be selected by the Board. The audit shall be presented to the Board for examination.

The Superintendent will be responsible for filing copies of the audit with the proper authorities as prescribed by law.

**Newburg R-2 Schools**

**APPROVED: September 15, 2005**