

AUDITS

All financial records of the District will be audited following the close of each fiscal year.

The Board will appoint an independent auditor, who shall be a Certified Public Accountant, to conduct this audit in accordance with law. The audit shall be presented to the Board upon completion and submitted to the state auditor in accordance with law.

NOTE: Law contains an exception to state audit requirements for districts with less than one hundred enrolled students. See NDCC 54-10-14 for details.

End of Jamestown Public School District Policy HEBD Adopted:1/15/2018