

**AUDITS**

The books and accounts of the District shall be audited yearly. The audit to be performed will meet the basic audit procedures prescribed by CPA standards.

The School Board shall select the auditors after hearing the recommendations from the Superintendent or business administrator. Such audit will be made in accordance with RSA 197:25.

**Statutory Reference:**

*RSA 197:25*

*RSA 671:5*

**DATE:**

**Adopted:**

**Reviewed:**

**Revised:** November 13, 2003

**Cancellation:**