

**Policy 701.29**

**FINANCIAL**

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**AUDITING OF FINANCIAL RECORDS**

The Board of Education shall select an auditor who shall audit the accounts of the district.

Such audit shall be conducted by an independent certified public accounting firm in the conformance with the prescribed standards and legal requirements of the state of Nebraska. The audit, when completed, shall be presented to the board of education for examination and entering into the official minutes of the board.

The superintendent shall be responsible to ensure that copies of the audit are filed as prescribed by law.

Adopted: October 10, 2005

Reviewed: January 11, 2016