



Section: *Finances*
Title: *Duties of the Auditor*
Adopted: *12-9-65*
Revised:

619 *Duties of the Auditor*

The duties of the independent auditor shall be as follows:

- 1. To examine the balance sheet of the school district as at the close of its fiscal year and the related statements of transactions in the various funds for the fiscal year then ended.*
- 2. To conduct such examination in accordance with generally accepted auditing standards and to include such tests of the accounting records and such other auditing procedures as necessary in the circumstances.*
- 3. To render an opinion on the financial statements prepared as at the close of the fiscal year.*
- 4. To prepare such financial statements for publications as may be required by law.*
- 5. To make such recommendations to the Board concerning its accounting records, procedures, and related activities as may appear necessary or desirable.*
- 6. To perform such other related services as may be requested by the board.*

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