SAU #7 Policy: DIE

## **AUDITS**

Category: R

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

## **Legal References:**

RSA 197:25, Auditors RSA 671:5, School District Elections: Auditors

SAU #7 Policy Committee Reviewed/Revised: April 6, 2023

SAU #7 Board Reviewed/Revised: April 13, 2023