

DIE - AUDITS

The books and accounts of the Charter School 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 Dean or Business Manager. Such audit will be made in accordance with RSA 197:25.

Policy Committee Approved: January 14, 2014

Board Approved: January 29, 2014

Amended: July 10, 2019

Legal References:

RSA 197:25, Auditors

RSA 671:5, School District Elections: Auditors

Revised: March, 2004

Revised: July, 1998

DISCLAIMER:This sample policy manual is copyrighted to the New Hampshire School Boards Association and is intended for the sole and exclusive use of NHSBA Policy Service Subscribers. No portion of this manual may be reproduced, copied, transmitted, distributed, in any form, except as needed for the development of policy by a subscribing district. The materials contained in the manual are provided for general information only and as a resource to assist subscribing districts with policy development. School districts and boards of education should consult with legal counsel and revise all sample policies and regulations to address local facts and circumstances prior to adoption. NHSBA continually makes revisions based on school districts' needs and local, state and federal laws, regulations and court decisions, and other relevant education activity.