

**Audits/Financial Monitoring****School Board Approved: November 21, 2016**

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.

The Business Administrator shall present the audit firm's to the School Board at a public meeting.

**Legal References**

RSA 197:25, Auditors

RSA 671:5, School District Elections: Auditors