

# 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*

Reviewed Mason: November 16, 2015

Reviewed Mason: November 19, 2012

Second Reading and Approval Mason: June 18, 2009

First Reading Mason: June 12, 2009