## NEW BOSTON SCHOOL DISTRICT

## Category: Recommended DIE

## AUDITS

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 audit is to include an agreed upon procedure to reconcile the MS/DOE 25.

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

Proposed: 11/07/18 Adopted: 12/05/18