

Policy Title: Audits

Policy No: 804.02

The Board of Trustees shall cause to be made each year, a full and complete audit of all the financial transactions of St. Maries Joint School District No. 41, and of the activity of student body funds, except that elementary school audits shall be made at intervals of not more than two (2) years. Any audit shall be in accordance with uniform specifications prescribed therefor by the Bureau of Public Accounts.

The auditor shall be employed on written contract, the form of which shall be prescribed by the Bureau of Public Accounts.

One (1) copy of the report of the audit shall be filed with the Bureau of Public Accounts, and one (1) copy shall be filed with the State Board of Education, not more than ten (10) days after its acceptance by the Board of Trustees.

Policy Cross Reference:

Legal Reference:

Idaho Code §33-701

Fiscal Year – Payment and Accounting of Funds

Policy History:

Adopted:

01/20/1975

Reviewed:

08/04/2008