

DeForest Area School District
Administrative Regulation

TITLE: AUDITS	NUMBER: AR 9.7(23)
<i>Executive Limitation: EL 9, Asset Protection (9.7 – Fund Management Practices)</i>	
Recorded as Administrative Regulation: <i>Established: 3/8/04 Revisions:</i>	
Origin as Board Of Education Policy: Fiscal Management 684 <i>Established: 9/28/93 Revisions: 2002</i>	

The District shall employ a licensed accounting firm to audit the school district accounts and certify the audit at the close of each fiscal year (June 30). The audit shall include all matters that are specifically required by state law and the Department of Public Instruction.

The cost of the audit shall be paid from school district funds.

Copies of the financial audit report shall be made available to the electorate upon request.

The Director of Business & Auxiliary Services shall file copies of the audit with government authorities as required by law.

Reference:

Sections 120.12(8), Wisconsin Statutes

Board Policy, EXECUTIVE LIMITATIONS, Financial Conditions and Activities
Board Policy, EXECUTIVE LIMITATIONS, Budgeting
Board Policy, EXECUTIVE LIMITATIONS, Asset Protection