

AUDITOR

The Board of Education shall employ an auditor annually to perform the following duties:

1. To examine the balance sheet of the District as at the close of its fiscal year and the related statements of transactions in the various funds for the fiscal year then ended.
2. To conduct such examination in accordance with generally accepted auditing standards and to include such tests of the accounting records and such other auditing procedures as are necessary in the circumstances.
3. To render an opinion on the financial statements prepared as at the close of the fiscal year.
4. To prepare such financial statements for publication as required by law.
5. To make such recommendations to the Board concerning its accounting records, procedures and related activities as may appear necessary or desirable.
6. To perform such other related services as may be required by state law or the Board.

LEGAL REF.: Sections 120.14 Wisconsin Statutes
120.44

CROSS REF.: 684, Audits

APPROVED: June 1, 1981

REVISED: June 9, 1992
November 14, 1995