

BOARD POLICY

DID

FISCAL MANAGEMENT AUDIT/PUBLISHED **FINANCIAL** STATEMENTS

MAY 19, 2014

The Board of Education shall appoint an **independent** auditing firm ~~who shall present an annual report of its findings as well as periodic reports upon request.~~ **to conduct an annual audit of the district's financial records. The auditing firm shall present a comprehensive report of its findings to the Board and provide additional reports as requested.**

The audited financial statements shall be **made** available **to the public** on the district website and at district offices ~~as soon as practicable after it has been presented to the Board.~~ **following the presentation of the financial statements to the Board.**