

# BOARD POLICY

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## FISCAL MANAGEMENT AUDIT FINANCIAL STATEMENTS

JUNE 23, 2025

The Board of Education shall appoint an independent auditing firm 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 following the acceptance of the financial statements by the Board of Education.

LEGAL REF.: MCL 380.1281(2); 14.141 *et seq.*; 388.1618(2)