

**3215 - State Auditor's Review of Finances**

The School Board, beginning with the 1992-93 school year, will contract with private audit firms to have the State of Minnesota Auditor conduct a financial audit of School District funds on an annual basis. ~~Should the School Board so desire, a request can be made to conduct an investigative audit of all school funds by the State of Minnesota Auditor's Office.~~

Thereafter, every five years the School Board will arrange with the State of Minnesota Auditor to conduct the financial audit of the School District. ~~Those four years between state audits, the School Board will contract with private audit firms for the purpose of conducting the financial audit of the School District.~~

MN Statute: 123B.77 Subd. 3.

Adopted: 05-18-1993 ISD 709

Revised: 06-20-1995 ISD 709

04-21.2015 ISD 709