

### **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. Subsequent School Boards may request audits by the State Auditor.~~

~~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