

## Raymond School District Policy - DIE

### AUDITS

The books and accounts of the District shall be audited yearly, as soon after June 30 as practicable. The audit to be performed by a public accountant will meet the basic audit procedures prescribed by CPA standards.

The Board shall select the auditors after hearing the recommendation from the Superintendent. The Superintendent, Business Administrator, and Treasurer will assist as required. Such audit will be made in accordance with RSA 197:25.

*Statutory Reference:*

*RSA 197:25*

*RSA 671:5.*

Adopted: January 5, 1972

R/R: 3/23/89

Revised: April 18, 2002

Review Second Reading: November 17, 2021