

## 684 AUDITS

The School Board requires that, after the close of the fiscal year (June 30th), an audit of all accounts of the School District be made annually by an independent, certified public accountant. The audit examination shall be conducted in accordance with generally accepted auditing standards and the Wisconsin Uniform Financial Accounting Requirements of the DPI (WUFAR). The audit shall include all funds over which the School Board has direct or supervisory control.

The independent auditor is to prepare and submit a written report of his/her findings. The report shall be placed on file in the District Administrator's office for inspection by any elector of the School District upon request.

The District Administrator shall assure that the audit report is completed timely and submitted prior to the deadline established by DPI.

The School Board minutes shall reflect receipt of the annual audit report by the School Board and compliance with the above submission.

Legal Reference: Wisconsin Statutes, Section 120.14 (Audit of School District Accounts), Wisconsin Administrative Code PI 14.03

Approved: April 14, 2003, December 11, 2017, November 14, 2022