

**PANORAMA COMMUNITY SCHOOL DISTRICT**

**AUDIT**

The board shall employ an auditing agency to perform an annual audit of the financial affairs at the school district. The administration shall cooperate with the auditors.

It shall be the responsibility of the superintendent to recommend to the board an auditing agency to review the school district's financial affairs.

Results of the audit shall be made part of the official records of the board.

Legal Reference: Iowa Code Sec. 11.18 (1989),  
281 Iowa Admin. Code 12.3(10) (new standards).

Cross Reference: Financial Accounting System  
Fiscal Reports

Approved: 9-17-90

Reviewed: 1999, 2002, 2007, 2011

Revised: \_\_\_\_\_