

# District Policy & Regulations

## BOARD OF EDUCATION COLUMBUS SCHOOL DISTRICT

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### AUDIT

The Board of Education requires that, after the close of the fiscal year (June 30<sup>th</sup>), an audit of all accounts of the District be made annually by an independent, certified public accountant. The audit examination shall be conducted in accordance with generally accepted auditing standards and shall include all funds over which the Board has direct or supervisory control.

The Superintendent shall also prepare and submit a copy of the District's audit report to the Department of Public Instruction by December 1<sup>st</sup> of each year.

120.14, Wis. Stats.  
PI 14.03, WIS. ADMIN. CODE

Approved: 8/27/98  
REVISED: 10/22/01, 02/04/09