## PELHAM SCHOOL DISTRICT POLICY DIE – AUDITS

Category: Recommended

The books and accounts of the District shall be audited yearly. The audit to be performed will meet the basic audit procedures prescribed by CPA standards.

The Board shall select the auditors after hearing the recommendation from the Superintendent or business administrator. Such audit will be made in accordance with RSA 197:25.

## **District Policy History:**

Adopted: July, 1998 Revised: March, 2004 Revised: May 10, 2006

## Legal Reference:

RSA 197:25, Auditors

RSA 671:5, School District Elections: Auditors