

Audits
F-105-P

Annually, the Board will contract with an auditor to perform an independent audit to meet all state and federal requirements. The auditor will be contracted after a competitive bidding process. The Board will consider the price, scope of the audit, and experience of the auditing firm in their selection process.

The Board may expand the scope of the audit beyond what is required. The Board may desire to have specific programs or functions of the District examined at a level beyond what is normally approved in the annual audit of a school District.

The Board will receive the final audit report and take action to approve the report on or before the December Board meeting. The Superintendent or designee is responsible for submission of the report to the Missouri Department of Elementary and Secondary Education.