3009
Audit

The board of education shall appoint a certified public accountant or public accounting firm to audit all school accounts annually and report to the board of education. The audit shall include all areas required by law and the rules of the Nebraska Department of Education. The auditor is not obligated to follow generally accepted accounting principles (GAAP) but shall conduct the audit according to the standards of the auditing profession.

Adopted on: April 8, 2008
Revised on: December 11, 2018
Reviewed on: December 13, 2011; February 10, 2015; December 11, 2018