**Policy File: DIE** 

## **Watertown School District 14-4**

## **AUDIT**

The financial records and accounts of each fiscal year shall be reviewed by a qualified accountant or firm approved by the Board and the Department of Legislative Audit via single or multi-year audits. The Audit Report shall be filed with the Business Manager, county auditor and Auditor General of South Dakota.

**Policy** 

Adopted: 8/19/71 Repealed: 1976

Revised: 2/10/97; 3/9/09