

## AUDITS

An audit of the school department's accounts should be conducted annually. In addition, the Committee may request a private audit of the school system's accounts at its discretion.

The Committee will consider recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

SOURCE: MASC Policy

Adopted: February 16, 1995  
Revised: September 30, 2000  
Revised: November 20, 2014  
Reviewed: February 6, 2020