

AUDITS/FINANCIAL MONITORING

The school system's books shall be audited annually by the Maine Department of Auditors or by an outside auditor approved by the Board, based on the July 1 to June 30 fiscal year. The Superintendent/designee shall be responsible for working with auditors in their conduct of annual or other audits as required.

The Superintendent shall present the annual audit report and management letter to the Board by **insert date**.

Legal Reference: 20-A MRSA § 6051 et seq.

Adopted: November 5, 2012