

**ALMOND-BANCROFT SCHOOL DISTRICT**  
**Board Policy Manual**

684

**AUDIT**

The financial records and accounts of the District shall be audited annually by a reputable certified public accountant in accordance with prescribed standards and legal requirements.

The audit, when completed, shall be presented to the School Board for examination. The District Administrator or designee shall be responsible for filing copies of the audit with the proper authorities as prescribed by law.

The audit shall be available for reading by the general public in the school administrative office.

LEGAL REF.: Section 120.14      Wisconsin Statutes

CROSS REF.: 662.1, Student Activity Funds Management  
682, Financial Statements and Reports

APPROVED IN PART: 1/17/83

REVISED: 5/11/93; 12/19/07