

## **AUDITS**

All financial records of the Unit will be audited yearly following the close of each fiscal year.

An independent auditor will be appointed upon the recommendation of East Central Board, who shall be a Certified Public Accountant to conduct this audit in accordance with law. The audit shall be presented to the Board upon completion and submitted to the state auditor in accordance with law.

*NOTE: Law contains an exception to state audit requirements for districts with less than one hundred enrolled students. See NDCC 54-10-14 for details.*

**End of East Central Special Education Unit Policy HEBD .....** **Adopted: 4.19.22**

**First Reading: 3.14.22**

**Second Reading: 4.19.22**