

**PARK COUNTY SCHOOL DISTRICT #6
BOARD OF EDUCATION POLICY**

CODE: DIE

AUDITS

The complete financial records of the district as well as records of individual school accounts will be audited annually by a certified public accounting firm selected by the board.

The board will consider and act upon recommendations of the certified public accountant for maintaining an efficient system for recording and safeguarding district and school funds.

The board will select the certified public accountant by bid. The bid may include audits for more than one fiscal year.

Adopted: 1/20/98