

**Spearfish School District 40-2
Business and Non-instructional Operations**

Board Policy

Code: 3410

EXAMINATION

An annual examination shall be made of all school accounts. Said annual examination to be by the South Dakota Department of Legislative Audit or a CPA firm approved by the Department of Legislative Audit. A complete audit may be required by the board of education and as set forth by law.

Adopted	<u>June 16, 1975</u>
Revised	<u>March 9, 1987</u>
Reviewed	<u>March 23, 1998</u>
Reviewed	<u>December 11, 2006</u>
Reviewed	<u>February 14, 2011</u>