



## 3419: PERIODIC AUDIT

The Board of Education shall cause to be examined annually by a public accountant, or a certified public accountant, all financial records, which are maintained directly or indirectly in the administration or management of public school funds.

### Date of Adoption

April 7, 1975

### Date of Revision

August 16, 2010

March 5, 2018

### Related Policies and Rules

[3419.1: Periodic Audit](#)

### Legal Reference

Neb. Rev. Stat. §79-1089