



9220: AUDITOR

DUTIES OF THE AUDITOR:

The duties of the independent auditor shall be as follows:

To examine the balance sheet of the District at the end of the fiscal year and the related statements of transactions in the various funds for the fiscal year then ended.

To conduct such examination in accordance with generally accepted auditing standards and to include such tests of the accounting records and such other auditing procedures as are necessary in the circumstances.

To render an opinion on the financial statements prepared at the close of the fiscal year.

To prepare such financial statements for publication as may be required by law.

To make such recommendations to the Board concerning its accounting records, procedures, and related activities as may appear necessary or desirable.

To perform such other related services as may be requested by the Board.

Date of Adoption

February 4, 1974

Date of Revision

June 16, 2003 (Renumbered on June 16, 2003 from 9260)

Reaffirmed

March 5, 2012

August 19, 2019

Legal Reference

