



## **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**

