**SOMERSWORTH** 

DIE

Category: Recommended

## **Audits**

The books and accounts of the District shall be audited yearly through the City of Somersworth. The audit to be performed will meet the basic audit procedures prescribed by CPA standards. Such audit will be made in accordance with RSA 197:25.

## Legal References

RSA 197:25, Auditors RSA 671:5. School District Elections: Auditors

Adopted: January 2002 Reviewed: October 25, 2010 Approved by NHSBA: August 2011

Reviewed: April 7, 2014

Reviewed: April 29, 2019 (No Changes)