

**3009  
Audit**

The board of education shall appoint a certified public accountant or public accounting firm to audit all school accounts annually and report to the board of education. The audit shall include all areas required by law and the rules of the Nebraska Department of Education. The auditor shall conduct the audit according to the generally accepted standards of the auditing profession.

Adopted on: February 8, 2010

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_