

**AUBURN SCHOOL DISTRICT  
AUDITS**

The books and accounts of the district shall be audited yearly. The audit to be performed will meet the basic audit procedures prescribed by CPA standards.

The School Board shall confirm the auditors after hearing the recommendation from the Superintendent or Business Administrator. Such audit will be made in accordance with RSA 197:25.

**197:25 Auditors.**

If a district has not hired an auditor under RSA 21-J:19, the locally elected auditors shall carefully examine the accounts of the treasurer and school board at the close of each fiscal year by following the procedures in RSA 41:31-a through 41:31-d.

Adopted: July 10, 1979  
Adopted: February 8, 2000  
Revised: April 9, 2024

Statutory References:  
RSA 197:25  
RSA 671:5