

**File: DIE**

**AUDITS**

An external, independent audit of the accounts of the School Department should be conducted annually. In addition, the School Committee may request an additional audit of the accounts at its discretion.

The Superintendent will consider and act upon recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the assets of the school department.

Legal Refs.: M.G.L. 11:12, Audits; Access to Accounts; Productions of Records; Response to Findings; Exceptions

Revised: April 11, 2011