



RIVER VALLEY SCHOOL DISTRICT

660 West Daley Street

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Spring Green, Wisconsin 53588

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Phone: 608-588-2551

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Audits

The books and accounts of the River Valley School District **after the close of the fiscal year (June 30)** shall be audited annually by an independent, **licensed** certified public accountant in accordance with the prescribed standards and legal requirements. The certified public accountant or accounting firm shall be selected by the Board. **The audit shall include all funds over which the Board has direct or supervisory control.**

The audit, when completed, shall be presented to the Board for examination.

The Business Manager shall **assure that the audit report is completed timely and** be responsible for filing copies of the audit with the proper authorities as prescribed by law.

LEGAL REF.: Section 120.14 Wisconsin Statutes
PI 14.03, Wisconsin Administrative Code

APPROVED: July 13, 1989
REVISED: February 24, 1997
APPROVED: March 31, 1997