## Spearfish School District 40-2 3000 Business and Non-instructional Operations

Board Policy Code: 3410

## **EXAMINATION**

An annual examination shall be made of all school accounts. Said annual examination to be by the South Dakota Department of Legislative Audit or a CPA firm approved by the Department of Legislative Audit. A complete audit may be required by the board of education and as set forth by law.

Adopted June 16, 1975
Revised March 9, 1987
Reviewed March 23, 1998
Reviewed December 11, 2006
Reviewed February 14, 2011
Reviewed January 11, 2021