

0580

DUTIES OF THE AUDITOR

At least once a year, an independent audit shall be made of the total financial structure of the Nye County School District. The Board of Trustees may choose any certified or registered accountant or a partnership registered under the provisions of NRS Chapter 628 to conduct the audit. The expense of the audit shall be a charge against school district funds.

The duties of the independent auditor shall be as follows:

1. To examine the balance sheet of the school district as of the close of its fiscal year and the related statements of transactions in the various funds for the fiscal year then ended.
2. To conduct such examination in accordance with generally accepted auditing standards and to include such tests of the accounting records and such other auditing procedures as are necessary in the circumstances.
3. To render an opinion on the financial statements prepared at the close of the fiscal year.
4. To make such recommendations to the Board concerning its accounting records, procedures, and related activities as may appear necessary or desirable.
5. To perform such other related services as may be requested by the Board.

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Revised:

NEPN/NSBA Classification: BDH

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