

**CODE:       DIE**

**AUDITS/FINANCIAL MONITORING**

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The school system's financial records shall be audited annually by the Maine Department of Auditors or by an outside auditor approved by the School Committee, based on the July 1 to June 30 fiscal year. The Superintendent/designee shall be responsible for working with auditors in their conduct of annual or other audits as required.

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Legal Reference:       20-A MRSA § 6051 et seq.

Adopted:               July 5, 1994

Revised:               July 12, 2011