



## Audits

### Administrative Procedure 5.20

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**Board Governance Policy Cross Reference: 1, 2, 3, 12, 13, 16**

**Legal Reference:**

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**Date Adopted: August, 1976**

**Date Amended: November, 2006**

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#### A. External

In accordance with Sections 41(8) and 42(14) of the Public Schools Act, the School Board shall annually appoint an auditor who shall conduct an annual audit.

The auditor shall make such reports as are required by the Act in the manner and at the times required by the Act.

#### B. Internal

In order to assist the auditor in his/her work as outlined above and as specified in Sections 41 (9) and 41 (14) of the Public Schools Act, the Secretary-Treasurer shall have prepared for the auditor, supportive documentation and departmental forms, including completed Financial Statements, necessary for completion of his/her audit work as expeditiously as possible. Reasonable and practicable clerical assistance shall be provided to the auditor during his/her visitation for audit purposes.