

FAIRFIELD AREA SCHOOL DISTRICT

ANNUAL AUDIT

8060

8060.1 An audit of the accounts of the school district shall be made annually by an independent certified public accountant selected by the Board. The audit examination shall be conducted in accordance with generally accepted auditing standards and shall include all funds over which the Board has direct or supervisory control.

8060.2 An auditor's fee shall be established in each fiscal year. The Board shall select an auditor experienced in school accounting and willing to perform the required services for the established fee.