

AUDITS

For any necessary reason an audit of the books of any school district may be called at any time by the board or the electors of the district by petition signed by twenty percent of the resident taxpayers of the district as shown by the assessment roles of the preceding year, or the Auditor General.

The school district shall have financial and compliance audits performed at least every two years. The audit may be done by the Department of Legislative Audit or by a private firm authorized by law to audit financial records of school districts.

LEGAL REFS.: SDCL 4-11-5; 4-11-7.1; 4-11-7.2; 4-11-9; 4-11-12 through 4-11-19
13-16-28