

Harrisburg School District	NEPN Code: DIE
Policy Manual	

AUDITS

For any necessary reason an audit of the books of our 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 each fiscal year. 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 References: SDCL 4-11-5 (Special audit of local accounts)
SDCL 4-11-7.1 (School district audit by private auditing firm)
SDCL 4-11-7.2 (Publication of school district audit results)
SDCL 4-11-9 (Reports of audits)
SDCL 4-11-12 (Publication of notice)
SDCL 4-11-13 (Copies of audit reports received in evidence)
SDCL 4-11-14 (Civil action to recover misappropriated funds)
SDCL 4-11-15 (Notice to attorney general of civil actions)
SDCL 4-11-16 (Attorney general to oversee civil actions)
SDCL 4-11-17 (Attorney general to assist and supervise prosecutions)
SDCL 4-11-18 (Costs of audits)
SDCL 4-11-19 (Deposit and crediting of reimbursed amounts)
SDCL 13-16-28 (Audit of school district books called by state)

Adopted: June 23, 2014

Revised: