

## Business Operations

### Periodic Audit

An audit of the accounts of the school district shall be made annually by a certified public accounting firm selected by the Board. The audit examination shall be conducted in accordance with generally accepted auditing standards, shall comply with the current rules and regulations approved by the State Board of Education, and shall include all funds over which the Board has direct or supervisory control.

Legal Reference: Neb. Rev. Stat. Sec. 79-1229  
NDE Rule 1

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