

**LEYTON PUBLIC SCHOOLS  
BOARD OF EDUCATION POLICY #3009**

**Audit**

The board of education shall appoint a certified public accountant or public accounting firm to audit all school accounts annually and report to the board of education. The audit shall include all areas required by law and the rules of the Nebraska Department of Education. The auditor is not obligated to follow generally accepted accounting principles (GAAP) but shall conduct the audit according to the standards of the auditing profession.

Adopted on:        November 10, 2008  
Revised on:        November 13, 2017  
Reviewed on:       November 11, 2019  
Reviewed on:       January 10, 2022