



## Audits

### **Administrative Procedure 5.020**

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**Board Governance Policy Cross Reference: 1, 2, 3, 12, 13, 16, 17**

**Legal Reference:**

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**Date Adopted: June 2012**

**Date Amended: December 2016; October, 2023**

**Date Reviewed: November 2017; April 2019; October 2020**

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#### A. External

In accordance with Sections 41(8) of the Public Schools Act, the School Board shall appoint an auditor who shall carry out the duties of an auditor under the Act.

The auditor shall make such reports as are required by the Act in the manner and at the times required by the Act.

The auditor will be appointed in September at the first regular meeting of the board.

#### B. Internal

In order to assist the auditor in their work as outlined above and as specified in Sections 41 (9) and 41 (14) of the Public Schools Act, the Secretary-Treasurer shall have prepared for the auditor, supportive documentation and departmental forms, including completed Financial Statements, necessary for completion of their audit work as expeditiously as possible. Reasonable and practicable clerical assistance shall be provided to the auditor during their visitation for audit purposes.