

# Downey Unified School District

## INTERNAL BOARD OPERATIONS

### DUTIES OF THE AUDITOR

BP 9360

It shall be the policy of the Board of Education that the duties of the independent auditor shall be as follows:

1. To examine the balance sheet of the District at the close of the fiscal year and examine all related statements of transactions in the various funds for the fiscal year.
2. To conduct such examination in accordance with generally accepted auditing standards and in accordance with audit procedures recommended by the Department of Finance of the State of California and specifically as designated in the publication entitled Standards and Procedures for Audits of California K-12 Local Educational Agencies, and further to include such tests of the accounting records and such other auditing procedures as are necessary under the circumstances.
3. To render an opinion on the financial statements prepared at the close of the fiscal year.
4. To prepare such financial statements as may be required by law.
5. To make such recommendations to the Board concerning its accounting records, procedures, and related activities as may appear necessary or desirable.
6. To perform such other related services as may be requested or required by the Board and/or Superintendent.