

**BOARD OF TRUSTEES
CARSON CITY SCHOOL DISTRICT**

**BYLAWS No. 080
ARTICLE I**

DUTIES OF THE AUDITOR

Section 1. Audit

At least once a year an independent audit shall be made of the total financial structure of the Carson City School District. The Board of Trustees may choose any certified or registered accountant or a partnership registered under the provisions of Chapter 628 of Nevada Revised Statutes to conduct the audit. The expenses of the audit shall be a charge against school district funds.

Section 2. Duties

The duties of the independent auditor shall be as follows:

- a. To examine the balance sheet of the school district as of the close of its fiscal year and the related statements of transactions in the various funds for the fiscal year then ended.
- b. To conduct such examination in accordance with generally accepted auditing standards and to include such tests of the accounting records and such other auditing procedures as are necessary in the circumstances.
- c. To render an opinion on the financial statements prepared at the close of the fiscal year.
- d. To make such recommendations to the Board concerning its accounting records, procedures and related activities as may appear necessary desirable.
- e. To perform such other related services as may be requested by the Board.

Reference: NRS 354.624, 387.330

Adopted: August 22, 2000

Revised: November 12, 2002

Reviewed: October 25, 2011