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Board Policy

1. 0.040-P

District Performance Auditing

2. Activities or program are conducted efficiently and effectively to accomplish the objective intended by District policy, state law, or applicable federal law or regulation ;
3. Activities and program are being conducted and funds expended in compliance with applicable law ;
4. Revenue are being properly collected, deposited, and accounted for;
5. Financial and other reports are being provided that disclose fairly and fully all information that is required by law, that is necessary to ascertain the nature and scope of program and activities, and that is necessary to establish a proper basis for evaluating the program and activities ;
6. There are adequate operating and administrative procedures and practices, internal accounting internal control system, and internal management control which have been established by management; or
7. Indications of fraud, abuse, or illegal acts are identified or further investigation.

B. The Auditor may provide non-audit services that are not covered by Government Audit Standard, provided that the services do not impair the auditor's independence. Decision to perform non-audit services will be based on two overarching principles :

1. Audit organization should not provide non-audit services that involve performing management decisions or actions

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