



DIE - AUDITS

The Board of Trustees shall procure and publicly review an annual audit of the books and accounts of the Academy. The audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that the auditors plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The Board shall select the auditors after hearing the recommendation from the Executive Director. Such audits will be made in accordance with RSA 197:25.

References:

- NH RSA 197:25 Audits
- Charter of Seacoast Classical Academy Chartered Public School, Section 8

Date of First Adoption: 26 September 2023

Date of Last Revision: None

Date of Last Review: None