

DISTRICT PRACTICE:

- 1. At least once every three years the School District's auditing service may be placed on tender, subject to the recommendation of the Finance and Audit Committee and the approval of the Board of Education.
- 2. In addition to cost, in selecting the successful firm, consideration will be given to previous service to the School District or other school districts, locality, reputation, and availability of other services.
- 3. The Secretary Treasurer shall make a recommendation to the Board of Education, as a result of the tendering process, as to the appointment of auditor.

POLICY. 3100 TENDERING OF AUDIT SERVICES