

**115A.72 AUDIT.**

The board of directors, at the close of each year's business, shall cause an audit of the books, records, and financial affairs of the district to be made by a certified public accountant or the state auditor. Copies of a written report of the audit, certified to by the auditors, shall be placed and kept on file at the principal place of business of the district and shall be filed with the secretary of state and the commissioner.

**History:** *1980 c 564 art 8 s 11; 1989 c 335 art 1 s 269; 1994 c 639 art 5 s 3; 1Sp2005 c 1 art 2 s 161*