## VIRTUAL LEARNING ACADEMY CHARTER SCHOOL POLICY ANNUAL AUDIT

The books and account of the school shall be audited yearly. The audit to be performed will meet the basic audit procedures prescribed by CPA standards.

The Trustees shall select the auditor after hearing the recommendation of the CEO. Such audit will be made in accordance with RSA 197:25.

Law Reference: RSA 197:25, Auditors; RSA 671:5 Appendix Reference: Date Adopted: Revision Dates: Last Review Date: