The auditor must be a certified public accountant.

The duties of the independent auditor shall be as follows:

1. To make an examination quarterly and a final statement at the close of the fiscal year, of the balance sheets of the district and the related statements of transactions in the various funds including records relative to all activity and other accounts.

2. To conduct such examination in accordance with generally accepted auditing standards and to include such tests of the accounting records and such other auditing procedures as are necessary.

3. To render an opinion on the financial statements prepared as of the close of the fiscal year.

4. To make such recommendations to the Board concerning its accounting records, procedures and related activities as may appear necessary or desirable.

5. To perform such other related services as may be requested by the Board.