

**283A.5 Accounts, records, reports, and operations.**

The director of the department of education shall adopt rules for the keeping of accounts and records and the making of reports by or under the supervision of school boards. The accounts and records shall at all times be available for inspection and audit by authorized officials and shall be preserved for such period of time, not in excess of five years, as the director may lawfully prescribe. The director shall conduct or cause to be conducted such audits and inspections with respect to school breakfast or lunch programs as may be necessary to determine whether its agreement with school boards and rules adopted pursuant to this chapter are being complied with, and to insure that school breakfast or lunch programs are effectively administered and nutritionally adequate meals are served.

[C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §283A.5]

85 Acts, ch 212, §21; 90 Acts, ch 1152, §4; 94 Acts, ch 1193, §27