

Baker School District 5J

Code: **DIE**
Adopted: 5/16/00
Orig. Code(s): DIE

Audits

An annual audit of all accounts of the district including the student and school funds of all schools of the district shall be made by a firm of licensed municipal auditors to be appointed by the Board. The Board will review and take action upon the presented audit. The business manager will submit a copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division, and other agencies as appropriate.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)
[ORS Chapter 297](#)
[ORS 327.137](#)
[ORS 328.465](#)

[OAR 581-023-0037](#)

Cross Reference(s):

EH - Electronic Data Management