

Canby School District 86

Code: **DIE**
Adopted: 1/23/03
Readopted: 5/17/18
Orig. Code(s): DIE

Audits

An audit of all district accounts shall be made annually by an accountant selected by the Board from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy in accordance with Oregon law. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

The cost of the audit shall be a charge against the funds of the district.

A copy of the audit report shall be presented to the Board. The director of finance shall submit a copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS Chapter 297](#)

[ORS 327.137](#)

[ORS 328.465](#)

[OAR 162-010-0020\(11\)](#)

[OAR 581-023-0037](#)

Cross Reference(s):

DIC - Financial Reports and Statements

DJB - Petty Cash Accounts

EH - Records and Data Management