



Code: **DIE**  
Adopted: 6/21/78  
Revised/Readopted: 3/13/91; 9/13/95; 10/23/13  
Orig. Code(s): 6210.1

## Audits

An audit of all district accounts will be made annually by an authorized municipal accountant selected by the Board in accordance with Oregon law. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State to express opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The objective also includes reporting on:

1. Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which would have a material effect on the financial statements in accordance with Government Auditing Standards;
2. Internal control related to major programs and an opinion on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments and Nonprofit Organizations.

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

A copy of the audit report will be presented to members of the Board. The director of business and operations will 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

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### Legal Reference(s):

[ORS 294.155](#)

[ORS Chapter 297](#)

[ORS 327.137](#)

[ORS 328.465](#)

[OAR 581-023-0037](#)