

Clackamas Education Service District

Code: **DIE**
Adopted: 05/20/09

Audits

An audit of all CESD accounts will be made annually by an auditing firm selected by the Board. The auditing firm shall assign an auditor to perform the audit who is from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

An audit committee consisting of up to three Board members, superintendent, and, at the discretion of the Board, representatives of the local component school districts will meet with the assigned auditor to focus specifically on issues relating to fiscal accountability and internal controls to improve financial practices and reporting, and to enhance the internal and external audit functions. The meeting shall be scheduled after the completion of the audit and prior to the presentation of the audit report to the Board.

A copy of the audit report will be presented to the Board. The superintendent or designee will submit a copy of the audit report to the Oregon Department of Education; the Oregon Secretary of State, Audit Division; and other agencies, as required.

Every three years the Board will review the contract with the audit firm and, if necessary, solicit request for proposals from qualified municipal auditors.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS Chapter 297](#)

[ORS 334.125](#)

[OAR 581-023-0037](#)

[OAR 581-024-0206\(3\)\(b\)](#)

[OAR 581-024-0265](#)

Cross Reference(s):

DIC - Financial Reports and Statements