

Coos Bay School District 9

Code: **DIE**
Adopted: 5/11/87
Readopted: 3/02/10
Orig. Code(s): DIE

Audits

An audit of all accounts of the district will be made annually by an independent certified public 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.

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

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

A copy of the audit report will be presented to the Board, and the superintendent will, no later than the first regular Board meeting in December, submit a copy of the audit report to the State Department of Education and other agencies as required.

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):

DIC - Fiscal Accounting and Reporting/Financial Reports and Statements
DJB - Petty Cash Accounts
EH - Electronic Data Management