

**Douglas Education
Service District**

Code: **DI**
Adopted: 2/17/11
Readopted: 10/16/14
Orig. Code(s): 10075

Fiscal Accounting and Reporting

The DESD accounting and reporting system will be in accordance with generally accepted accounting procedures and rules (GAAP), and will conform with all state and federal laws and regulations, as well as Board policies and directives. The superintendent and chief financial officer shall have authority to implement administrative rules to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[ORS 334.125](#)

[ORS 334.240](#)