

Douglas Education Service District

Code: **DIE**
Adopted: 2/17/11
Readopted: 10/16/14
Orig. Code(s): 10525; 10660

Audits

An audit of all Douglas Education Service District (DESD) accounts will be made annually by an accountant selected by the Board from the roster of authorized municipal accountants maintained by the State Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

The annual audit of the books and accounts will include all funds under DESD's control.

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

A copy of the audit report will be presented to the Board. The superintendent will submit a copy of the audit report to the Oregon Department of Education and such other agencies as may be required by law.

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

Additionally, the DESD shall ensure that component districts conduct annual audit. The DESD will assist component districts, as required, to meet budgeting, accounting and audit requirements. A file of component district audits will be maintained by the district.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)
[ORS 297.405 to -297.555](#)
[ORS 297.990](#)

[ORS 334.240](#)
[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
DJB - Petty Cash Accounts