

Dufur School District 29

Code: **DIE**
Adopted: 9/03/96
Readopted: 12/02/13
Orig. Code(s): DIE

Audits

An annual audit of all district funds including, but not limited to, general fund, school lunch fund, all special funds and the high school band fund shall be made by an accountant from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy and selected by the Board. 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 district 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.

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 - Financial Reports and Statements

DJB - Petty Cash Accounts

EH - Electronic Data Management