

# Forest Grove School District

Code: **DIE**  
Adopted: 4/11/95  
Revised/Readopted: 5/26/15  
Orig. Code(s): DIE

## Audits

An audit of district accounts shall be made annually by accountants selected by the Board from the roster of authorized municipal accountants maintained by the State Board of Accountancy.

The Board, at its annual organizational meeting, shall appoint the district auditor to conduct an examination of the accounts of the district after the close of the fiscal year the following June 30.

Such examination shall be conducted in accordance with generally accepted auditing standards established by the Secretary of State.

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 to the Oregon Secretary of State, Audit Division.

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

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