

Grant County Education Service District

Code: **DIE**
Adopted: 1/25/99
Readopted: 5/26/09
Orig. Code(s): 1710

Audits

An audit of all accounts of the district will be made annually by an independent certified public accountant licensed to conduct municipal audits in accordance with Oregon law. The audit examination will be conducted in accordance with minimum standards established by the Secretary of State.

The annual audit of the books and accounts will include all funds under the control of the district.

A copy of the audit report will be presented to the Board and the superintendent will submit a copy of the audit report to the Oregon Department of Education and Secretary of State Audits Division.

All annual reports will be maintained on file as a permanent record of the ESD.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 297.405 - 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](#)