

Grants Pass School District 7

Code: **DIE**
Adopted: 6/14/88
Revised/Readopted: 2/24/04
Orig. Code: DIE

Audits

An audit of all district accounts will be made annually by an accountant selected by the Board from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

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

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.

END OF POLICY

Legal Reference(s):

ORS 294.155
ORS Chapter 297
ORS 327.137
ORS 328.465

OAR 581-023-0037