

# Harney County School District 3

Code: **DIE**  
Adopted: 4/13/99  
Readopted: 5/14/13  
Orig. Code(s): DIE

## Audits

An audit of all district accounts will be made annually by an authorized municipal accountant selected 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.

The annual audit of the books and accounts will include all funds under the district's control, including but not limited to: General Fund, Federal Funds, School Lunch Fund, Student Body Funds, Trust Accounts, Debt Services Funds and Capital Project Funds.

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

Every three 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 or designee will submit a copy of the audit report to the Oregon Department of Education.

END OF POLICY

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### 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