

Harney Education Service District

Code: **DIE**
Adopted: 4/11/12
Readopted: 12/12/12
Orig. Code(s): DIE

Audits

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

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 will submit a copy of the ESD audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

Additionally, the ESD shall ensure that component districts conduct an annual audit. The ESD will assist component districts, as required, to meet budgeting, accounting and audit requirements. A file of component district audits will be maintained by 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](#)

Cross Reference(s):

DIC - Financial Reports and Statements