

Hermiston School District 8R

Code: **DI**
Adopted: 3/01/04
Revised/Readopted: 7/10/17
Orig. Code(s): DI

Fiscal Accounting and Reporting

The district's accounting and reporting system will be in accordance with generally accepted accounting procedures and Oregon State Public Accounting Guidelines and Laws.

The Board, the superintendent, the business manager and the auditor of record shall review the internal accounting controls of the district annually.

END OF POLICY

Legal Reference(s):

[ORS 294.305 to -294.565](#)

[OAR 581-023-0035](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.