

Hermiston School District 8R

Code: **DI**
Adopted: 3/4/03, 7/1/92
Revised/Readopted: 3/1/04
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, superintendent, 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 - 294.565](#)

[OAR 581-023-0035](#)

Program Budgeting and Accounting Manual, Oregon Department of Education (2000).