

Hermiston School District 8R

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

The auditor shall make a full audit of all funds connected with the district, the high school, the middle school and elementary schools, and will report to the Board and superintendent on any management change which will contribute to better or more meaningful accounting procedures and more efficient business procedures.

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

All personnel shall give their cooperation to the auditing and reviewing persons or staffs so as to expedite the process. This clearly means having all books and files ready at appropriate times for review.

A copy of the audit report will be presented to the Board. The business manager 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](#)

Cross Reference(s):

DJB - Petty Cash Accounts

EH - Electronic Data Management