

# Hood River County School District

Code: **DIE**  
Adopted: 5/27/98  
Readopted: 6/25/14  
Orig. Code(s): 3560

## Audits

All financial records of the district and school student accounts shall be audited annually.

The board shall select an independent certified public accounting firm from the roster of authorized municipal accountants maintained by the Oregon Board of accountancy to audit the records. The certified public accounting firm shall be selected by a request for proposals and interview of applicants.

The annual audit of the books and accounts will include all funds under the district's control, including but not limited to: General Fund, Special Revenue Funds, Grant Funds, Food Service Fund, Unemployment Fund, Debt Service Fund, Capital Project Fund, Bus Replacement Fund, Student Body Funds, Trust Accounts, and those factors that are used to compute the district's State School Fund distribution.

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

A copy of the audit report will be presented to the Board by the auditor. The superintendent 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

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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