

# InterMountain Education Service District

Code: **DIE**  
Adopted: 1/19/11

## Audits

An audit of all ESD accounts will be conducted annually by an authorized municipal accountant selected by the Board in accordance with Oregon law. The audit will be conducted in accordance with minimum auditing standards established by the Secretary of State. The cost of the audit will be a charge against ESD funds. A copy of the audit report must be presented to the Board. 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.

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

The ESD may assist component districts in conducting an annual audit. The ESD may 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 Chapter 297](#)

[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

DJB - Petty Cash Accounts

EH - Electronic Data Management