



Code: **DIE**  
Adopted: 2/27/17

## **Audits**

An audit of all public charter school 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.

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

A copy of the audit report will be presented to the Board. The executive director will submit a copy of the audit report to the school's sponsor and the Oregon Department of Education.

END OF POLICY

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### **Legal Reference(s):**

[ORS 294.155](#)

[ORS Chapter 297](#)

[ORS 327.137](#)

[ORS 328.465](#)

[ORS 338.095\(2\)](#)

[OAR 581-023-0037](#)

[OAR 581-026-0210](#)

### **Cross Reference(s):**

DIC - Financial Reports and Statements

DJB - Petty Cash Accounts