

**Jackson County
School District 9**

Code: **DIE**
Adopted: 11/15/84
Revised/Readopted: 11/14/01
Orig. Code(s): 6200, 6201, 6202

Audits

The Board shall ensure that records of the district and its constituents are audited annually by a state-approved auditor from the roster of authorized municipal accountants maintained by the Oregon Board of Accounting and that the audit records are properly maintained.

The annual audit of the books and accounts will include all governmental funds under the district's control, including but not limited to, those factors that are used to compute the district's State School Fund distribution.

The district shall present a copy of the audit report to the Board and submit a copy 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):

DIC - Financial Reports and Statements