

**Lake Oswego  
School District 7J**

Code: **DIE**  
Adopted: 5/20/85  
Readopted: 6/08/09; 2/09/15  
Orig. Code(s): 8210

**Audits**

An audit of all accounts of the district, including student and school funds for all schools of the district, shall be made annually by an independent certified public accountant selected by the Board in accordance with Oregon law. The audit examination shall be conducted in accordance with minimum auditing standards established by the Secretary of State.

A copy of the audit report will be presented to the Board. The superintendent or designee 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

DJB - Petty Cash Accounts