

Mapleton School District 32

Code: **DIE**
Adopted: 7/12/01
Readopted: 12/18/13
Orig. Code(s): DIE

Audits

An audit of all accounts of the district will be made annually by an accountant selected by the Board from the roster of authorized municipal accountants maintained by the State Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

The annual audit of the books and accounts will include all funds under the control of the district, including but not limited to: General Fund, Federal Funds, Child Nutrition Fund, Student Body Funds, Trust Accounts, Debt Services Funds and Capital Project Funds and those factors that are used to compute the district's State School Fund distribution.

A copy of the audit report will be presented to the Board and the superintendent/designee will submit a copy of the audit report to the Lane Education Service District, the Oregon Secretary of State Audit Division and the Oregon Department of Education.

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

DJB - Petty Cash Accounts

EH - Data Management