

**Multnomah Education  
Service District**

Code: **DIE-AR**  
Adopted: 4/22/86  
Amended: 10/12/94; 10/10/05  
Reviewed: 9/21/10

**Audits**

All fiscal accounts of MESD shall be maintained in a current status and shall, unless otherwise determined by the Board, be audited on the modified accrual basis except the accounts in the support services fund which shall be audited on the accrual basis.

For purposes of establishing parameters for data to be included in the annual audit, the tenth (10th) working day of July shall be the closing date.

All entries which are eligible for inclusion in the audit, but are identified after that closing date, shall be considered by the auditor and the Superintendent on an individual basis for purposes of determining whether to include them in the previous or current year.

The Manager, Business Services shall establish such regulations as are acceptable to the auditor and as are necessary to fulfill the letter and intent of this rule.