

# North Powder School District 8J

Code: **DIE**  
Adopted: 1/15/08  
Readopted: 8/23/16  
Orig. Code(s): DIE

## Audits

At the end of each fiscal year, auditors, selected from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy and contracted by the Board, shall audit all school accounts. These shall include any and all student body and district accounts involving the receipt and expenditure of school funds. The audit will be conducted in accordance with minimum auditing standards established by the secretary of state.

The statement from the auditors shall be reviewed by the Board and when accepted will be filed with the district records.

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