

North Santiam School District

Code: **DIE**
Adopted: 7/01/96
Readopted: 9/18/97; 6/15/17
Orig. Code(s): DIE

Audits

An audit of all district accounts will be made annually by an authorized municipal accountant selected by the Board in accordance with Oregon law. The audit examination will 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 will assure that a copy of the audit report has been submitted 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](#)

[ORS 162-010-0020\(11\)](#)

[OAR 581-023-0037](#)

Cross Reference(s):

DIC - Financial Reports and Statements

DJB - Petty Cash Accounts