

Pendleton School District 16R

Code: **DIE**
Adopted: 02/10/99
Readopted: 4/12/10
Orig. Code(s): DHC

Audits

An audit of all accounts of the district will be made annually by an authorized municipal accountant selected from the roster provided by the State Board of Accountancy under ORS 297.670 and as designated by the Board. The audit examination will be conducted in accordance with minimum auditing standards established by the Oregon Secretary of State.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS Chapter 297](#)

[ORS 327.137](#)

[ORS 328.465](#)

[OAR 581-023-0037](#)