

**Port Orford-Langlois  
School District 2CJ**

Code: **DIE**  
Adopted: 9/1/87  
Revised/Readopted: 6/8/04  
Orig. Code(s): DIE

**Audits**

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

The cost of the audit will be a charge against the funds of the district.

Every three years the Board will review the contract with the audit firm and, if necessary, solicit request for proposals from qualified municipal auditors.

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

When possible, the Board shall receive and review the audit report prior to the preparation of the next year's budget.

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