



Code: **DIE**
Adopted: 11/18/97
Revised/Readopted: 7/09/08; 9/28/16

Audits

An audit of all district accounts will be made annually by an independent firm of certified public accountants selected by the Board from the roster of licensed municipal auditors maintained by the Oregon Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

At least every five years, the Board will review the contract with the audit firm and, if necessary, solicit requests for proposals from qualified firms licensed to perform municipal audits in the state of Oregon.

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

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.

END OF POLICY

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

EH - Electronic Data Management