

Rogue River School District 35

Code: **DIE**
Adopted: 8/02/77
Readopted: 11/21/17
Orig. Code(s): DIE

Audits

An audit of all accounts of the district will be made annually by an accountant selected by the Board from the roster of authorized municipal accountant 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.

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

[OAR 581-023-0037](#)

Cross Reference(s):

DIC - Financial Reports and Statements

DJB - Petty Cash Accounts

EH - Records and Data Management