

# Silver Falls School District 4J

Code: **DIE**  
Adopted: 5/9/89-E  
Readopted: 9/8/97

## Audits

An audit of the accounts of the district shall be made annually by an independent certified public accountant selected by the Board in accordance with Oregon law. The audit examination shall be conducted in accordance with auditing standards as established by the Secretary of State and shall include all funds over which the Board has direct or supervisory control.

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](#)