

**Winston-Dillard  
School District 116**

Code: **DIE**  
Adopted: 7/10/02  
Readopted: 3/16/11  
Orig. Code(s): DIE

**Audits**

An audit of all district accounts shall be made annually by a licensed authorized municipal auditor selected by the Board in accordance with Oregon law. The audit examination shall be conducted in compliance with minimum auditing standards established by the secretary of state.

The annual audit of the accounting records shall include all governmental funds under the district's control.

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

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

At least every three years the Board shall review the contract with the audit firm and, as appropriate, solicit request for proposals from qualified municipal auditors.

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

DJB - Petty Cash Accounts