

Yoncalla School District 32

Code: **DIE**
Adopted: 8/23/00
Readopted: 6/11/12
Orig. Code(s): DIE

Audits

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

The annual audit of the books and accounts will include all governmental funds under the district's control, including but not limited to: those factors that are used to compute the district's State School Fund distribution.

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

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):

DJB - Petty Cash Accounts
EH - Electronic Data Management