Port Orford-Langlois School District 2CJ

Code: DIE
Adopted: 9/1/87
Revised/Readopted: 6/8/04
Orig. Code(s): DIE

Audits

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

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

Every three years the Board will review the contract with the audit firm and, if necessary, solicit request for proposals from authorized~~qualified~~ municipal accountants~~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.

When possible, the Board shall receive and review the audit report prior to the preparation of the next year's budget.

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