

# Corbett School District 39

Code: DIE  
Adopted: 12/17/98  
Revised/Readopted: 8/18/21  
Orig. Code: DIE

## Audits

An audit of all accounts of the district will be made annually by an independent certified public accountant selected by the Board in accordance with Oregon law. 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 funds under the control of the district, including but not limited to: General Fund, Federal Funds, Child Nutrition Fund, Student Body Funds, Trust Accounts, Debt Services Funds and Capital Project Funds and those factors that are used to compute the district's State School Fund distribution.

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

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.

The Board will review audit service on a three-year basis.

END OF POLICY

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### 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