

# Beaverton School District 48J

Code: **DIE**  
Adopted: 5/09/05  
Orig. Code(s): DIE

## Audits

An audit of the accounts of the district shall be made annually by an independent firm of certified public accountants selected by the Board from the roster of municipal accountants maintained by the Oregon Board of Accountancy. The Chief Financial Officer for Business shall prepare a request for proposal (RFP) for audit services every three to five years. Every effort shall be made to seek proposals from qualified firms licensed to perform municipal audits in the state of Oregon.

The audit examination shall be conducted with standards as established by the Secretary of State, in cooperation with the Oregon Board of Accountancy.

The duties of the independent auditor shall be as follows:

1. To conduct an examination of the funds of the district after the close of the fiscal year;
2. To conduct such examination in accordance with generally accepted auditing standards and to include such tests of the accounting records and such other auditing procedures as are necessary in the circumstances;
3. To render an opinion on the financial statements prepared at the close of the fiscal year;
4. To prepare such financial statements for publication as may be required by law;
5. To make such recommendations to the Board concerning its accounting records, procedures and related activities as may appear necessary or desirable;
6. To perform such other related services as may be requested by the Board.

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

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### Legal Reference(s):

[ORS 294.155](#)  
[ORS Chapter 297](#)

[ORS 327.137](#)  
[ORS 328.465](#)

[OAR 581-023-0037](#)

12/28/00 | MW

Corrected 3/08/17