

**CONSENT AGENDA — ITEM FOR ACTION****ACCEPT ANNUAL COMPREHENSIVE FINANCIAL REPORT****BACKGROUND**

The district's Annual Comprehensive Financial Report (ACFR) for the 2022–23 fiscal year is presented for the school board to accept.

**BACKGROUND**

Oregon Revised Statute Sections 297.405 through 297.555 covers municipal audit law and ORS 328.441 through 328.470 covers disbursement and audits. These statutes require that the accounts and fiscal affairs of every governmental agency be audited and reviewed at least once each fiscal year.

The district's audit committee met with the district's independent auditors in November to review the Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023. The committee chair, Rob Drake, will present the ACFR to the school board as an item for information in this meeting.

**RECOMMENDATION**

It is recommended that the school board accept the Annual Comprehensive Financial Report for the year ended June 30, 2023, as presented by the district audit committee.

**Belong. Believe. Achieve.**