

Lebanon Community Schools

Code: **DIE**
Adopted: 6/15/98
Readopted: 5/6/10
Orig. Code(s): DIE

Audits

An audit of all district accounts will be made annually by an accountant listed on the roster of Oregon municipal auditors 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 cost of the audit will be a charge against district funds in the fiscal year in which the work is performed.

The district auditor will submit copies of the audit report to the superintendent and 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](#)