

# Coquille School District 8

Code: **DIE**  
Adopted: 7/3/89  
Revised/Readopted: 6/23/97, 9/10/07  
Orig. Code(s): None

## Audits

An audit of all accounts of the district will 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 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.

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 and the business manager 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](#)