

Beaverton School District 48J

Code: **DIE**
Adopted: 5/09/05
Revised/Readopted: 5/15/17
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.

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

Legal Reference(s):

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

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

[OAR 581-023-0037](#)