

Culver School District 4J

Code: **DIE**
Adopted: 12/02/03
Readopted: 04/18/06

Audits

The fiscal books and accounts of the district shall be audited by an independent certified public accountant in conformance with prescribed standards and legal requirements. The certified public accountant shall be selected by the Board.

The audit, when completed, shall be presented to the Board for examination.

On or before July 1 of each year, the Superintendent shall place before the Board the matter of retaining a certified public accountant as part of the annual resolution process.

The Superintendent shall be responsible for filing copies of the audit with the proper authorities as prescribed by Oregon law.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS Chapter 297](#)

[ORS 327.137](#)

[ORS 328.465](#)

[OAR 581-023-0037](#)