

**South Coast Education
Service District**

Code: **DIE**
Adopted: 12/12/06
Readopted: 7/10/12
Reviewed: 8/2/17

Audits

An audit of all ESD accounts will be made annually by an accountant selected by the Board from the roster of authorized qualified accountants maintained by the State Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

Every three years the Board will review the contract with the audit firm and, if necessary, solicit request for proposals from qualified auditors.

A copy of the audit report will be presented to the Board. The superintendent will submit a copy of the ESD audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

A file of component school district audits will be maintained by the ESD.

END OF POLICY

Legal Reference(s):

ORS 294.155	OAR 581-023-0037
ORS 297.405 – 297.555	OAR 581-024-0206(3)(b)
ORS 297.990	OAR 581-024-0265
ORS 334.125	
ORS 334.240	

Cross Reference(s):

DIC – Financial Reports and Statements