Madrone Trail

Public Charter School

Code:**DIE**

Adopted:

**Audits**

An  audit  of  all  public  charter  school  accounts  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.

Every  three  years  the  Board  will  review  the  contract  with  the  audit  firm  and,  if  necessary,  solicit  request  for

proposals  from  qualified  municipal  auditors.

A  copy  of  the  audit  report  will  be  presented  to  the  Board.  The  director  will  submit  a  copy  of  the  audit

report  to  the  sponsoring  district,  the  state  board  of  education  and  the  Oregon  Department  of  Education.

END  OF  POLICY

**Legal  Reference(s):**

[ORS](http://landru.leg.state.or.us/ors/294.html) [294](http://landru.leg.state.or.us/ors/294.html).155

[ORS](http://landru.leg.state.or.us/ors/297.html) [Chapter 297](http://landru.leg.state.or.us/ors/297.html)

[ORS](http://landru.leg.state.or.us/ors/327.html) [327](http://landru.leg.state.or.us/ors/327.html).137

[ORS](http://landru.leg.state.or.us/ors/328.html) [328](http://landru.leg.state.or.us/ors/328.html).465

[ORS](http://www.leg.state.or.us/ors/338.html) [338](http://www.leg.state.or.us/ors/338.html).095(2)

[OAR](http://arcweb.sos.state.or.us/rules/OARS_500/OAR_581/581_023.html)  [581-023](http://arcweb.sos.state.or.us/rules/OARS_500/OAR_581/581_023.html)-0037

HR3/1/10\*PH Corrected  7/26/12

Audits  -  DIE

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