

**West Linn-Wilsonville  
School District 3J**

Code: **DIE**  
Adopted: 12/04/06  
Readopted: 1/11/16  
Orig. Code(s): DIE

**Audits**

An annual examination and publication of the district's financial accounts shall be performed by an independent certified public accountant in accordance with the prescribed standards and legal requirements.

When completed, the audit shall be presented to the Board for review and examination.

The auditor shall be selected by the Board at the organizational meeting.

The superintendent shall be responsible for filing copies of the audit with the proper authorities as required by law.

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](#)