

## Audits

An audit of all High Desert Education Service District (ESD) accounts will be conducted annually by an accountant listed on the roster of authorized municipal accountants maintained by the State Board of Accountancy. The Board shall select an accountant not later than October 1 of the fiscal year to be audited. The selection of an auditor is a responsibility solely of the Board and shall not be delegated.

Every five (5) years the Board will review the contract with the audit firm and, if necessary, solicit requests for proposals from qualified municipal auditors.

The annual audit of the books and accounts will include all funds under the ESD's control, including but not limited to : General Fund, Federal Funds, Trust Accounts, Debt Service Funds and Capital Project Funds and those factors that are used to compute the ESD's State School fund distribution.

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

Further, the ESD shall ensure that an annual audit is conducted for each of the component districts and shall maintain copies of these audits. The ESD shall, as requested, assist component districts to meet the audit requirement of state agencies.

END OF POLICY

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### Legal Reference(s):

[ORS 294.155](#)  
[ORS 297.405 - 297.555](#)  
[ORS 297.990](#)  
[ORS 334.240](#)  
[ORS 334.125](#)

[OAR 581-023-0037](#)  
[OAR 581-024-0206\(3\)\(b\)](#)  
[OAR 581-024-0265](#)