

**Linn Benton Lincoln  
Education Service District**

Code: **DIE**  
Adopted: 7/8/98  
Readopted: 10/10/07

**Audits**

An audit of all ESD funds shall be performed annually by an independent municipal auditing firm. Accountants employed must be selected from the roster of authorized municipal accountants maintained by the State Board of Accountancy under ORS 297.670. The ESD's audit shall be filed with the agencies specified by law.

Additionally, the ESD shall ensure that component school districts conduct an annual audit. The ESD will assist component school districts, as required, to meet budgeting, accounting and audit requirements. A file of component school district audits will be maintained by the ESD.

END OF POLICY

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**Legal Reference(s):**

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

[ORS 334.240](#)  
[OAR 581-023-0037](#)  
[OAR 581-024-0206\(3\)\(b\)](#)  
[OAR 581-024-0265](#)