



OREGON  
DEPARTMENT OF  
EDUCATION

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# Gubernatorial Convening on School District Fiscal Management and Transparency:

*Recommendations to  
Governor Brown and the  
State Board of Education*

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**February 2019**

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## Governor's Charge of the Convening

The Secretary of State released an audit titled, "ODE and PPS Must Do More to Monitor Spending and Address Systemic Obstacles to Student Performance, Particularly at Struggling Schools" on January 9, 2019 ([Appendix A](#)).

Governor Brown responded the same day via letter to Oregon Department of Education (ODE) Director, Colt Gill, and State Board of Education (SBE) Chair, Anthony Veliz ([Appendix B](#)). The Governor, in her letter stated, *"...I am immediately convening school, district, and other leaders statewide to identify strategies to ensure the public dollars they are entrusted with are well managed to best serve students. The feedback from this group will inform the development of a set of rigorous guidelines for the state to implement to improve fiscal management at the district level."*

From the Governor's charge, ODE Director, Colt Gill, assembled a core team of school district business officials and superintendents from districts of varying size and geographic locations, a Quality Education Commissioner, Chief Education Office staff, ODE Finance staff, and an independent municipal auditor to review opportunities for fiscal transparency and management improvements in school districts and Education Service Districts (ESDs). This core team met several times to discuss a wide variety of ideas and options, and looked at best practices, both in and outside Oregon.

The ideas of the core team were expanded upon and vetted by the Governor's larger convening of leaders that included the core team as well as additional district leaders and representation from the Governor's staff, the State Board of Education, the Confederation of Oregon School Administrators, the Oregon School Board Association, and the Oregon Education Association.

As a result of the efforts of the entire convening, the following recommendations will be made to the Governor and State Board of Education at a meeting on February 27, 2019.

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*"Although the state is responsible for funding about two-thirds of Oregon's education system, as the audit highlights, the Department of Education's authority to provide a critical oversight role of how taxpayer dollars are spent is limited. I still believe it is incumbent on us to use every tool we have."*

-Governor Kate Brown, January 9, 2019

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## Introduction

Like their counterparts across the country, school districts and ESDs in Oregon are responsible for both the education and successful outcomes of hundreds of thousands of students, and must also be good stewards of public resources and billions of taxpayer dollars.

With funding levels exceeding \$12 billion in the State School Fund (state and local) for the 2017-19 biennium, and total K-12 spending exceeding \$8 billion per year, the trust of the community and ongoing scrutiny of the education systems in Oregon will depend heavily upon continuous improvement around outcomes and proven controls to limit exposure to risk and wasteful spending.

The work to mitigate risk and review accounting practices in education is ongoing; an audit of this nature is welcome and provides opportunity to review and update current state policy. At the same time in Oregon, we must strike a thoughtful balance between local control and state mandates, and the role the state plays in monitoring outcomes, assessing needs of the districts, and providing assistance when needed.

As Governor Brown identifies in her letter to Director Gill and Chair Veliz, *“We must ensure that we are being accountable for every taxpayer dollar so that each Oregon student gets the highest-quality instruction and educational experience.”*

There is already significant guidance and requirements for the financial accountability for school districts and ESDs. This guidance includes national standards, federal requirements, state law, and local policy that has been continuously refined over the last half-century.

Additionally, ODE has already begun work to tighten financial oversight of taxpayer funds, streamlining its federal grants and programs, and other measures as identified in its response to the audit.

In addition, in its response to the Secretary of State, Portland Public Schools identifies many steps it has taken, prior to the start and release of the audit, to improve performance and financial auditing at the district.

This report and recommendations to the Governor and State Board of Education are intended to identify existing requirements and areas of potential risk, and offer solutions so that we continue to improve and maintain a high-level of transparency, accountability, trust and respect in the community and with our stakeholders.

## Existing Transparency and Fiscal Management Practices

As municipal corporations and sub recipients of revenues from state, local and federal programs, school districts and Education Service Districts (ESDs) are currently subject to annual independent audits, federal audits, program audits, and transactional audits. The vast majority of spending at school districts and ESDs is typically attributed to salaries and benefits (85%), facilities, transportation of students, and supplies, when excluding debt service and capital improvement funds. A small percentage of funding remains for discretionary spending at schools and districts, which also has the potential for greatest risk.

The following section will describe existing state and federal audit procedures already in place and provides links for more information.

### State Requirements

#### 1) Annual Independent Financial Audit:

Per Oregon Administrative Rule under Chapter 162, School Districts and Education Service Districts (ESDs) are required to have their accounts and fiscal affairs audited annually in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants (AICPA). Unless they qualify under ORS 297.435 to be reviewed in accordance with Statements on Standards for Accounting and Review Services (SSARS), or file financial reports in lieu of having an audit ([Appendix C](#)).

These annual audits are conducted in accordance with the Generally Accepted Government Auditing Standards, also known as the Yellow Book, which provides a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. For more information on the Yellow Book and assessing the various levels of risk and materiality in an audit, please refer to the [U.S. Government Accountability Office Yellow Book website](#).

The Governor's convening considered recommending the state set a threshold of materiality for school districts and ESDs of various sizes as a policy, as there was questions about how an auditor went about establishing the level of sampling and materiality. The core team was advised not to have a state policy setting a threshold, as part of the audit independent process depends on this unknown and varying level of review. As well, it could remove some of the discretionary aspects of auditing and could inhibit a thorough assessment.

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Each year, there are 216 school district and ESD financial audits conducted by independent municipal auditors. In all of these audits, there are typically between 20 and 30 audit findings, which means improved controls are either recommended or required. Currently, ODE staff review each finding and a corrective action plan is established in a collaborative effort between ODE and the school districts.

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Some of these findings are difficult for districts to resolve, such as the case of separation of duties, where in small school districts there may only be two people in the district office – the Superintendent and their assistant. For the vast majority of findings, though, improvements to local policy and procedure is all that is needed for corrections.

These district findings are compiled in a report and reviewed for consecutive findings each year by ODE staff. If there are two or more years with the same material weakness, the district is contacted by ODE staff to establish a time and plan to resolve the consecutive finding. To date, ODE staff has only had to contact one district that met these criteria in the past ten years.

If there was a substantial audit finding (fraud, or material misuse), the ODE would immediately investigate and respond appropriately to correct the issue.

## **2) Local Budget Law:**

ORS 294 provides guidance for public financial administration and how the budgeting process is conducted for municipal corporations in Oregon, which includes school districts and ESDs. This section of law is extensive, as it details many facets of finance. More information on this statute can be found in [ORS 294](#).

## **3) School-level Expenditure Reporting:**

As required under the federal Every Student Succeeds Act (ESSA), State Education Agencies (SEA) are required to create a report in its school report cards beginning with the 2018-19 school year, which will be available for review in early 2020. These reports must show the fiscal amount spent per student for each school. This report is also required to show the type of funds (General, Special Revenue, etc.) used for the school expenditures on behalf of its students. More information on this requirement can be reviewed in the fiscal transparency primer ([Appendix D](#)) provided by the Education Commission of the States.

The interpretation of this ESSA requirement varies considerably around the country, as the requirement is only one sentence. Some states already have a state requirement to report expenditure data at the school level and they have reports available on their websites. Currently, there are nine states meeting these criteria. The remaining states continue to work on this issue with varying degrees of success.

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ODE currently has robust data collections and an established chart of accounts, which will allow ODE to report expenditures at the school level. Staff at ODE have been working on this project for the past two years, and a functioning model is currently available and being reviewed by stakeholders.

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Oregon is considering going beyond the minimum federal requirement and developing a report that includes information for each school, such as type of school, size of the school, and identify specific student groups at the school that include race and ethnicity, Students with Disabilities,

English Language Learners, Poverty, etc. All of this data could be located in one report to make it easier for the end-user to review this information.

This report may also include comparative information for schools both in and outside the district, in order to make it easier for school-to-school and district-to-district comparisons. These are just a few of the issues ODE staff are currently working on in their school-level expenditure report in an attempt to provide more transparency for local spending that can be accessed by all stakeholders.

#### **4) Local and Statewide Data Analytics Reporting:**

In June 2018, the Oregon School Boards Association (OSBA) entered into an agreement with Oregon Association of School Business Officials (OASBO) whereby OSBA agreed to provide \$500,000 per year for the next three years for OASBO to collaborate with a data analytics company specializing in district and school-level reporting. This statewide program is allowing every school district in the state the opportunity to access a suite of data analytic tools at a discounted cost for a limited time.

Several large districts in the state are collaborating with the project, such as Beaverton SD, Hillsboro SD, Tigard-Tualatin SD and now Portland Public SD, to use their tools to improve transparency and capabilities of the central business office for budgeting and comparative analysis with peers. In addition, several ESDs have acquired these products for their component districts and are working with them to provide similar data analytics.

ODE currently provides the data required by the data analytics program. ODE does not own a license to use the program to provide reporting at a statewide level. The program is used by districts in several states, but there is no statewide implementation model at this time. There have been repeated requests from stakeholders for the ODE to also contract with the vendor to expand its reporting capabilities and its ability to provide helpful information for districts and the public.

## Federal Requirements

### Federal Uniform Guidance:

As of December 26, 2014, School Districts and ESDs expending more than \$750,000 (increased from \$500,000) in federal program dollars are subject to federal Uniform Guidance, formerly known as OMB Circular A-133. Qualifying school districts and ESDs must have a Single audit, which is a comprehensive review of federal programs. This Single audit is in addition to the municipal corporation audit requirements, as identified above, found in OAR 162. Further information on Uniform Guidance (1,667 pages) can be found in [2 CFR Part 200, Appendix XI](#).

Each year, as required under this supplement, ODE is responsible to review all auditees exceeding \$750,000 in federal program funds and subject to Uniform Guidance. Typically, the ODE reviews between 140 and 150 sub-recipients each year, which represents approximately 65% of all school districts and ESDs.

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Each year, there are approximately ten federal findings  
in all of the monitoring of federal funds single audits.

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In this review of sub-recipients, ODE reviews all material findings and corrective action plans identified by the independent auditor and sends a notice when the district's plan is approved. A Single audit is a more extensive review of a district's controls and administration of programs, with an emphasis on federal programs.

These findings are typically in response to time and effort calculations, and timing of federal payments and reimbursement of general fund expenses. Given the extent of federal programs, this small number of findings and corrective action plans for the state is an indicator that many school districts do have good policy and controls in place.

The ODE then compiles a list of all findings for all districts and distributes the list to all grant managers in ODE using ODE's Electronic Grant Management System (EGMS) for follow-up and any necessary corrective action. Each ODE program is responsible for reviewing the list, assessing risk and following up with the districts.

From the discussions of the core team, it was suggested ODE would add two tasks to its current corrective action plan review process:

- ODE School Finance staff will monitor ODE program staff to review any action(s) taken by ODE program staff. The list will also be posted internally for all ODE staff to review.
- In addition to circulating the list of districts and findings to ODE staff, a separate list with just the findings will be sent to the districts for their review to make them aware of compliance issues.



## Potential Gaps that Exist in Current Practices

The Governor's convening identified excellence in district fiscal controls and management as a critical priority. Consistent adherence to standards and practices, especially in purchasing, utilization of internal auditors, strong internal controls, consultation with third-party expertise to proactively address concerns, school staff training and clearer accountability for fiscal decisions, and sharing best-practices .

The Governor's Convening also noted that size of district, staffing, and relative cost require differentiated approaches to implementing improvements in financial management between large, medium and small school districts.

### **1) Internal Auditing and Business and Operations Review Processes:**

Participants in the Governor's convening discussed the possibility that business office staff may be over-ruled regarding an internal control practice by an administrator at either the building level or the central office level. These school and district administrators may not understand the need for internal controls or the laws and rules that they attempt to maintain.

One example of a challenge at both the district and school level is concerning credit cards or purchasing cards that are intended to purchase supplies and pay for day-to-day incidental expenses for items that are not covered by a blanket contract. Convening participants provided examples of inappropriate card purchases and how districts responded to discover and rectify the practices. In some examples, the business office had strong controls in place and revealed the questionable purchase only to be over-ruled by the school administrator who authorized the purchase.

Creating access to internal auditing or business and operations reviews as an additional layer of examination and third party voice when reviewing discretionary spending could help to resolve these issues. Internal auditor or business and operations review teams could also provide guidance to improve internal controls and ongoing fiscal management guidance.

Several options were discussed (all would require additional state resources):

- Additional internal auditing capacity could be assigned to ODE. These auditors could review the multiple revenue streams passed through ODE to districts, ESDs, and community partners for risk and provide internal auditing support at the local level to improve transparency, internal controls and local fiscal management.
- Alternately, internal auditing capacity could be added to large districts and to ESDs to serve as a regional support for developing strong internal controls and offer third-party opinions when questions around appropriate uses of education resources arise in their component school districts. The size of the school district, potential risk of programs offered, and experience and capacity of district staff would be considerations when determining placement of internal auditors. Larger districts would have more internal auditing capacity and smaller districts would require less.

- Convening participants noted the value of business and operations review teams that could visit school districts to identify best practices and also offer suggestions on potential improvements. It was also suggested this program operate similar to a previous OASBO initiative that established teams of experts to assess risk and needs, and provide support and guidance to school districts. Beyond identifying risk or needs for support, it is critical additional resources be available to aid school districts when recommendations are made in order to make sustainable, long-term change for improved outcomes for students, staff and operations. This option was preferred as the focus was not solely on identifying issues, but also best practices and capacity to provide ongoing support to alter practices and strengthen internal controls.

## **2) Best Practice Guides:**

The Oregon Department of Education should play a leadership role in partnering with school districts, ESDs, and professional organizations representing school boards, superintendents, and school business officers to proactively share best practices found in successful districts.

Convening participants suggested compiling a best-practices guide for areas of concern, such as purchasing systems, and model policies and practices for districts. This guide should be easily accessed online and reviewed and updated on an annual basis.

If ODE is to maintain this best practices guide, additional staffing and publication resources will be required.

## **3) Administrator Accountability:**

The level of understanding of strong fiscal management practices on the part of school and district administrators was identified as a potential risk that needs to be addressed. Participants in the Governor's convening discussed personal accountability and liability for administrators who make financial decisions for schools and districts. Some districts do not currently tie fiscal management practices to administrator evaluations.

There is also a potential concern related to the training and available tools administrators have to monitor financial systems and accounts. Funds from local donations, student body funds, parent organizations and fundraisers may be targets for abuse because of their limited controls and the fact that they are typically in the form of cash. Administrator standards ([Appendix E](#)) are strongly focused on instructional leadership, ethics, and equity.

Reviewing the standards to identify possible fiscal management requirements for administrative preparation and licensure and to add to local performance reviews of administrators may improve best practices and procedures to protect school funds, administrators, and their staff.

#### **4) Variations Among Districts:**

Oregon is home to 197 school districts and 19 ESDs. The core team discussed the variance in systems and practices with districts ranging in size from serving approximately 50,000 students to fewer than 10 students. Our districts also serve unique communities with varying demographic and socio-economic populations. Due of these variances, it is difficult to establish a one-size-fits-all model. Whether it is finance standards or performance measures, the State should set clear expectations through high standards and with responsiveness and a solution-oriented approach to how these can be responsibly implemented and maintained in districts of differing size and capacity.

There are three recent reports produced by ODE and the Chief Education Office relevant to financial management and expenditures that provide varied approaches tying these practices to outcomes for students in Oregon's communities. These reports identify several recommendations and areas of improvement to ensure greater return on investment for student outcomes.

The reports linked below are in response to legislative requests:

- [Senate Bill 1541 Final Report \(2016\)](#)
- [House Bill 2968 Legislative Report \(2015\)](#)
- [Practices to Improve the Achievement of Students in \(2017\)](#)

## Recommendations to Improve Transparency and Rigorous Fiscal Management

**The Governor and the State Board of Education should direct and support the Oregon Department of Education (ODE) and the Teacher Standards and Practices Commission (TSPC) to plan and implement the following recommendations by the end of the 2019-21 biennium:**

- 1. Give parents, communities, and the public transparency into spending by all school districts.**
  - Partner with a data analytics provider to report to the public on school district expenditures, public reports or dashboards to illuminate how districts are spending public resources.
  
- 2. Ensure education funding is benefiting students and improving outcomes.**
  - The development of academic return on investment (AROI) models for all school districts.
  - Establish a coalition between the ODE, leading school districts and ESDs, and K-12 stakeholder organizations to implement these models to bring this practice to scale across the state.
  
- 3. Ensure taxpayer dollars are spent responsibly.**
  - Establish models for business and operations reviews or increase internal auditing capacity for districts. This includes, but will not be limited to, advising and recommending on: best practices that ensure public officials and administrators are trained on fiscal transparency and management; strategies that implement and establish internal control functions where practical, feasible, and beneficial; and steps in developing and effectively using audit committees to oversee district risk assessments and establish priorities for review, audit, and/or examination.
  
- 4. Hold districts accountable for strong fiscal management and transparency at all levels.**
  - Provide superintendents, principals, and other administrators with stronger understanding and accountability for dollars spent.
  - Review current administrator standards for inclusion of specific standards related to fiscal accountability and management. Improve current standards or set standards where they do not exist. ([Appendix C](#))
  - Update administrator pre-service and in-service training to include professional learning regarding fiscal transparency, management, and accountability.

**5. Set higher standards for responsible school district spending practices and fiscal controls by publishing a statewide best practices fiscal management guide.**

- A best practices guide could be updated annually, posted online, and available as a resource for all districts to access. The manual would be helpful for new business managers, superintendents, principals, and audit committee members. For example, as identified in the SOS audit, the guide could provide steps for how credit or purchasing card policies and practices used by the districts, should be reviewed to assess risk. The best practices guide shall specifically address guidance related to:
  - *The establishment of district audit committees to provide active oversight, risk assessment, documentation of specific internal audit or review activities, and to set priorities for internal controls.*
  - *The provision for the training of new and existing school board, budget committee, and audit committee members on fiscal management and transparency practices.*
  - *Best practices direction for school administrator annual performance reviews at the district level to include feedback on fiscal management, accountability, and decision-making.*

**Governor Brown and ODE will seek resources from the Oregon Legislature to accomplish these recommendations.**

## Potential Tools for Implementing Recommendations

ODE may implement many of the recommendations listed in this report without further legislative or administrative action. Recommendations that do not require further action include: (1) compiling and disseminating existing information collected by ODE, such as a best-practices procedure manual, (2) collaborating with a data analytics provider, and (3) improving internal agency practices, such as using financial staff to monitor program staff. Some of these recommendations may require further investment on the part of the state.

Other recommendations listed in this report may require legislative or administrative action depending on the specific details of the final recommendation. For example, legislative or administrative action is necessary to require ESDs or school districts of a certain size to have an internal auditor. The potential tools for implementing recommendations that require legislative or administrative action are:

1. Passing a law. Passing a law requires passage by both chambers of the Oregon Legislative Assembly and signage by the Governor. The benefits of legislative action include collaboration between separate branches of state government and long lasting policy decisions. The costs of legislative action include an inability to change policy in response to immediate need. Laws are generally applicable and generally not suitable for resolving issues involving populations with varying needs and different capabilities, such as school districts, whose needs and capabilities are directly linked to the number of students they serve. Because ODE has broad regulatory authority to provide for the “general governance of public kindergartens and public elementary and secondary schools,” it is unlikely that legislative action is necessary to implement any of the recommendations listed in this report. ORS 326.051(1)(b).
2. Adopting a rule. Adopting a rule requires passage of the rule by the State Board of Education and in accordance with the notice and comment procedures of Oregon’s Administrative Procedures Act. Like laws, rules are generally applicable. Unlike passing a law, amending a rule is more responsive to immediate need; however, even rules need to be implemented carefully when attempting to impose standards and processes on school districts. The needs and capabilities of school districts are vastly different, making rules an unsuitable mechanism for requiring school districts to adhere to specific standards or follow complex processes. To address this concern, rules pertaining to school districts should differentiate between school districts on the basis of size – such as requiring only school districts of a certain size to have an internal auditor – or require adherence to processes that are less complex – such as requiring school districts to evaluate administrators on the basis of fiducial responsibility.

3. Issuing an order. Issuing orders does not require adherence to any particular legal procedure. However, because orders are subject to legal challenge, they are appropriate only in certain circumstances. Issuing orders should be limited to agency determinations that apply to a specific actor – such as a single school district – with respect to a specific action – such as failing to submit information to ODE as required by law or rule. ODE most often uses orders to require school districts to implement a corrective action plan when they are found by ODE to be deficient. Issuing an order is not a suitable mechanism for implementing any of the recommendations listed in this report; however, that may change depending on how specific a recommendation is in its final form.

## Acknowledgements

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### Governor's Convening:

- Kate Brown, Governor
- Nik Blosser, Chief of Staff, Governor Brown
- Lindsey Capps, Governor's Education Policy Advisor and Chief Education Officer
- Anthony Veliz, Chair, State Board of Education
- John Rexford, Commissioner, Quality Education Commission
- Colt Gill, Director, ODE
- Rick Cramer, Assistant Superintendent of the Office of Finance and Information Technology, ODE
- Mike Wiltfong, Director of School Finance and Facilities, ODE
- Lindsay Malinowski, Financial Analyst, ODE
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- Clair Hertz, Deputy Superintendent, Business & Operations, Portland Public Schools
- Christy Perry, Superintendent, Salem-Keizer School District
- Randy Schild, Superintendent, Tillamook School District
- Michelle Morrison, Chief Financial Officer, Hillsboro Scholl District
- Koreen Barreras-Brown, Superintendent, Colton School District
- Darin Drill, Superintendent, Cascade School District
- Bob Stewart, Superintendent, Gladstone School District
- Mark Witty, Superintendent, Baker School District
- Tim Sweeney, Superintendent, Coquille School District
- Paul Coakley, Superintendent, Centennial School District
- Tenneal Wetherell, Superintendent, South Coast ESD
- LeeAnn Larson, Board Member, Beaverton School District
- Maureen Wolf, Board Member, Tigard-Tualatin School District
- Dave Hollandsworth, Board Member, Tillamook School District
- Angie Peterman, Executive Director, OASBO
- Craig Hawkins, Executive Director, COSA
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- Randy Schild, Superintendent, Tillamook School District
- Michelle Morrison, Chief Financial Officer, Hillsboro Scholl District
- John Rexford, Commissioner, Quality Education Commission
- Koreen Barreras-Brown, Superintendent, Colton School District
- Darin Drill, Superintendent, Cascade School District
- Larry Grant, Independent Municipal Auditor, CPA, and Partner at Grove, Mueller & Swank P.C.

## Appendix

### Appendix A

[“ODE and PPS Must Do More to Monitor Spending and Address Systemic Obstacles to Student Performance, Particularly at Struggling Schools” Audit Report](#)

### Appendix B

[Audit response letter from Governor Brown](#)

### Appendix C

[Audits Division – Chapter 162, Division 10](#)

### Appendix D

[Fiscal Transparency Primer from the Education Commission of the States](#)

### Appendix E

[Chapter 584: Division 20 Standards for Competent and Ethical Performance of Oregon Educators](#)

