

Treasure Valley Community College

Code: DIE
Adopted: 10/20/98
Readopted: 10/14/09; 6/15/21
Orig. Code: 302-2

Annual Audit

An audit of the annual financial report by the College will be conducted annually by an independent certified public accounting firm selected by the Board. The audit examination will be conducted in accordance with auditing standards established by the Secretary of State and all other applicable standards and regulations.

The Vice President of Administrative Services shall arrange for and monitor the annual audit and shall direct copies to the Board and appropriate agencies as required by law. The cost of the audit will be a charge against district funds.

END OF POLICY

Legal Reference(s):

[ORS 297.425](#)
[ORS 341.709](#)

[OAR 589-002-0800](#)
[OAR 589-002-0900](#)

Cross Reference(s):

DIC - Vice President of Administrative Services' Monthly Financial Report
DJB - Petty Cash Procedures