

# Clatsop Community College

**Code: 3.140**  
**Adopted: 1/26/95**

## AUDITS

An audit of all College accounts will be made annually by an authorized accountant selected by the Board of Directors in accordance with Oregon law. The audit examination will be conducted in accordance with minimum auditing standards established by law for community colleges.

The annual audit of the books and accounts will include all funds under the College's control, including but not limited to: General Fund, Federal Funds, Scholarship Funds, Student Loan Funds, Auxiliary Funds, Student Body Funds, Trust Accounts, Debt Services Funds and Capital Project Funds.

The cost of the audit will be a charge against College funds.

A copy of the audit report will be presented to the Board. The President will submit a copy of the audit report to the Oregon Department of Education.

END OF POLICY

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Legal Reference:

ORS Chapter 341