

POLICY NAME:	<b>318.01: Audits</b>
EFFECTIVE:	03-27-08
SUPERSEDES:	318.01 issued 06-25-95; 12-08-94
SOURCE:	
CROSS REFERENCE:	110.01

1. Each institution of the Alabama Community College System should be audited annually by the Examiners of Public Accounts.
2. In addition, the Chancellor is authorized to initiate and direct audits and reviews of any or all operations of any institution within the Alabama Community College System. The Chancellor shall determine appropriate procedures and compliance measures and standards applicable to such audits or reviews.
3. Following the determination of the results of each institution audit completed by the Examiners of Public Accounts, and each audit or review directed by the Chancellor, a written report addressing the results of such audit or review shall be provided to the State Board of Education.