

POLICY NAME:	318.01: Audits
EFFECTIVE:	03-26-09
SUPERSEDES:	318.01 issued 06-25-95; 12-08-94; 03-27-08
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.
4. No employee shall be subjected to retaliation or discriminatory treatment by reason of having cooperated in good faith with any audit or review under this section, or for reporting a concern or concerns, in good faith, regarding violation of a policy of the State Board of Education, or a State or Federal statute, rule, or regulation applicable to the Department of Postsecondary Education or to any of its institutions or employees. For the purpose of this policy, “in good faith” shall mean providing information or making a statement or report with a reasonable belief that it is true or accurate. Employees who have engaged in retaliatory or discriminatory conduct in violation of this paragraph may be subject to discipline up to and including termination of employment.