

ACCOUNTING POLICIES/PROCEDURES

The Board of Trustees adopts accounting policies for the district.

See following page for procedure.

Adopted July 19, 1989
Reformatted April 19, 2010

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The Board of Trustees adopts accounting policies for the district. Within the boundaries of cost effectiveness, an internal accounting control system shall be established to provide the Board with a high degree of assurance that public and custodial funds are adequately safeguarded, and that accounting transactions are executed as prescribed.

With respect to accounting procedures, the Director of Finance recommends adoption of or changes to said procedures to the Vice President for Administrative Services who approves same.

Administrative responsibility for control of all funds resides with the College President and his/her designee (Vice President for Administrative Services).

The College President is designated as Assistant Treasurer of the Western Wyoming Community College District.

Adopted July 19, 1989
Reformatted January 2010